# Fiscal Note

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## SB 26-170: TASK FORCE TO EXPAND EFFECTIVE PUBLIC SCHOOLS

**Prime Sponsors:**
Sen. Coleman
Rep. Bacon

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**Fiscal note status:** The fiscal note reflects the introduced bill. Due to time constraints, this estimate is preliminary and will be updated to reflect any additional information received.

### Summary Information

**Overview.** Conditional on the receipt of sufficient gifts, grants and donations, the bill creates a task force in the Department of Education to study opportunity gaps in public schools.

**Types of impacts.** The bill is projected to affect the following areas in FY 2026-27 only:

- State Revenue
- State Expenditures

**Appropriations.** No appropriation is required.

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

| Type of Impact | Budget Year FY 2026-27 | Out Year FY 2027-28 |
|---|---|---|
| State Revenue (Gifts, Grants and Donations) | $135,099 | $0 |
| State Expenditures (Gifts, Grants and Donations) | $135,099 | $0 |
| Transferred Funds | $0 | $0 |
| Change in TABOR Refunds | $0 | $0 |
| Change in State FTE | 0.2 FTE | 0.0 FTE |

## Summary of Legislation

The bill creates the 18-member Access to Opportunity Task Force in the Department of Education (CDE) and specifies the composition, appointing authorities and qualifications for membership. Members serve without compensation or reimbursement for expenses. Appointments must be made by July 1, 2026, and the task force must meet at least four times and complete its work by January 1, 2027.

If sufficient gifts, grants and donations are received, the CDE must contract with an independent third-party entity to facilitate task force meetings. This third-party entity must study the following topics:

- the current state of opportunity gaps for public school students, identifying where gaps are most prevalent and persistent;
- which Colorado public schools have a demonstrated track record of closing opportunity gaps;
- programs, strategies and practices that effectively close opportunity gaps;
- policy changes that are necessary to eliminate barriers within existing resources;
- other state strategies that effectively close opportunity gaps; and
- how Colorado can redesign its education system to better support innovation and improvement.

A final report is due to the education committees of the General Assembly by January 1, 2027. The CDE must provide the third-party contractor with data currently collected by the department to support the work of the study. If sufficient gifts, grants and donations are not received, the study and the report are not required. The task force is repealed on July 1, 2027.

## State Revenue

The bill is expected to increase state revenue from gifts, grants, and donations to the CDE. The fiscal note estimates the amount required to complete the study and report in the State Expenditures section below. At the time of writing, no source of private funding has been identified. Gifts, grants and donations are not subject TABOR.

## State Expenditures

Conditional on the receipt of sufficient gifts, grants, and donations, the bill increases state expenditures in the CDE by about $135,000 in FY 2026-27 only. These costs are summarized in Table 2 and discussed below. The bill also minimally affects workload in the Governor's Office of Boards and Commissions.

**Table 2**
**Conditional State Expenditures**
**Colorado Department of Education**

| Cost Component | Budget Year FY 2026-27 | Out Year FY 2027-28 |
|---|---|---|
| Personal Services | $29,459 | $0 |
| Operating Expenses | $0 | $0 |
| Capital Outlay Costs | $0 | $0 |
| Contract with Third-Party | $100,000 | $0 |
| Centrally Appropriated Costs | $5,640 | $0 |
| **Total Costs** | **$135,099** | **$0** |
| **Total FTE** | **0.2 FTE** | **0.0 FTE** |

## Colorado Department of Education

The department will have staff and contract expenses costs in FY 2026-27 only to implement the bill.

### Staff

The CDE will require 0.2 FTE in FY 2026-27 only to select the contract facilitator, provide the vendor with appropriate data to complete the study and coordinate between CDE staff and the contractor. Costs assume a July 2026 start date.

### Contract with Third-Party

Based on similar contracts for facilitators for other task forces and study groups, estimated costs for the third-party contract is $100,000 in FY 2026-27 only.

## Governor's Office of Boards and Commissions

Workload will minimally increase for the Governor's Office of Boards and Commissions to make the required appointments. This work can be accomplished within existing appropriations.

## Centrally Appropriated Costs

Pursuant to a Joint Budget Committee policy, certain costs associated with this bill are addressed through the annual budget process and centrally appropriated in the Long Bill or supplemental appropriations bills, rather than in this bill. These costs, which may include employee insurance, supplemental employee retirement payments, indirect cost assessments, and other costs, are shown in Table 2 above.

## Effective Date

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

## State Appropriations

No appropriation is required. The bill gives CDE the authority to expend any gifts, grants and donations received.

## State and Local Government Contacts

Education