

Second Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 18-0831.01 Gregg Fraser x4325

SENATE BILL 18-156

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SENATE SPONSORSHIP

Cooke,

HOUSE SPONSORSHIP

(None),

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Senate Committees

State, Veterans, & Military Affairs

House Committees

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A BILL FOR AN ACT

101 CONCERNING THE PUBLICATION OF FISCAL INFORMATION BY A  
102 COUNTY.

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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>.)*

Current law requires each county to publish a report about its expenses and contracts (expense report), the salaries of public employees and officials in the county (salary report), and the financial statements for each fund kept by the county treasurer (financial statement).

The expense report is published monthly and the salary report is published twice per year. The bill changes these 2 reports to annual

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

reports. Commencing January 1, 2020, the bill allows a county to publish the expense report, the salary report, and the financial statement on a county website with a link to the report published in a newspaper.

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

2           **SECTION 1.** In Colorado Revised Statutes, 30-25-111, **amend**  
3 (1), (1.5), and (2) as follows:

4           **30-25-111. Proceedings published - failure - penalty.** (1) It is  
5 the duty of the board of county commissioners of each county to publish  
6 ~~in at least one legal newspaper in the county~~ a report of each claim,  
7 except salary warrants, and expenditure by it allowed and paid and taxes  
8 rebated, disclosing the name of and the amount paid to each individual or  
9 firm, a description of the services or material furnished to the county, and,  
10 as to other items, the nature of the claim and disclosing the fund charged  
11 with each expenditure. ~~Such~~ THE report shall contain a statement of any  
12 contracts for the expenditure of money not paid immediately made by the  
13 board of county commissioners, disclosing the nature and purpose of the  
14 contract, the parties thereto, and the amounts involved therein. ~~Such~~  
15 ~~reports~~ THE REPORT shall be published ~~at least monthly within thirty days~~  
16 ~~following the end of the period for which made~~ ANNUALLY. PRIOR TO  
17 JANUARY 1, 2020, SUCH PUBLICATION SHALL BE MADE IN AT LEAST ONE  
18 LEGAL NEWSPAPER IN THE COUNTY. BEGINNING JANUARY 1, 2020, SUCH  
19 PUBLICATION MAY BE MADE ON THE OFFICIAL WEBSITE OF THE COUNTY, OR  
20 IF THE COUNTY DOES NOT MAINTAIN A WEBSITE, AT THE CHIEF  
21 ADMINISTRATIVE OFFICE OF THE COUNTY. WHEN ANY SUCH REPORT IS  
22 PUBLISHED ON THE OFFICIAL WEBSITE OF THE COUNTY, THE COUNTY  
23 PUBLISHING THE REPORT SHALL PUBLISH A LINK TO THE REPORT IN AT  
24 LEAST ONE NEWSPAPER IN THE COUNTY. If no legal newspaper is located

1 in the county, either such reports OR LINKS shall be published in a  
2 newspaper of an adjacent county ~~which~~ THAT has general circulation in  
3 the county for which the report is made, or the board shall cause such  
4 statements to be posted in three conspicuous places in said county, one of  
5 which shall be the courthouse door. The county accounting office, if there  
6 is one, and otherwise the county clerk and recorder, if he is acting as the  
7 accounting agency for the county, shall provide to the board of county  
8 commissioners all information necessary for the publication. The  
9 published report shall state that it is published under the direction of the  
10 board of county commissioners. Nothing in this section shall be construed  
11 as requiring the board of county commissioners to publish or make public  
12 the names of or individual public welfare payments to, or in behalf of,  
13 indigent persons receiving assistance from public welfare programs  
14 financed, in whole or in part, by federal or state funds, or any  
15 combination thereof, when such publication is specifically forbidden by  
16 law.

17 (1.5) Salary information for all county employees and officials  
18 shall be published ~~twice~~ annually in the manner provided in subsection  
19 (1) of this section. The ~~first~~ publication ~~shall be in August~~ and shall  
20 include each employee's title and gross monthly salary for the prior June  
21 ~~The second publication shall be in February~~ and shall list each employee  
22 by title, along with the total amount of gross salary paid to such employee  
23 during the prior calendar year. Each publication of salary information  
24 shall be accompanied by the countywide average percentage of salary that  
25 is paid in addition to regular wages as fringe benefits, including, but not  
26 limited to, insurance, medical care, retirement plans, housing,  
27 transportation, or other subsidized employee expenses.

1           (2) It is the duty of the board of county commissioners of each  
2 county to publish ~~in some legal newspaper published in the county~~ the  
3 semiannual financial statement furnished to the board of county  
4 commissioners by the county treasurer ~~which~~ THAT shall include in  
5 separate columns the balance at the beginning of the period in each fund  
6 kept by the treasurer, the collections to each fund from current taxes,  
7 delinquent taxes, miscellaneous collection and transfers, withdrawals  
8 from each fund showing cash disbursements, transfers and treasurer's  
9 fees, and the balance at the end of the period in each fund. The statement  
10 shall be published within sixty days following ~~June thirtieth~~ JUNE 30 and  
11 ~~December thirty-first~~ DECEMBER 31 each year. PRIOR TO JANUARY 1,  
12 2020, SUCH PUBLICATION SHALL BE MADE IN SOME LEGAL NEWSPAPER IN  
13 THE COUNTY. BEGINNING JANUARY 1, 2020, SUCH PUBLICATION MAY BE  
14 MADE ON THE OFFICIAL WEBSITE OF THE COUNTY, OR IF THE COUNTY DOES  
15 NOT MAINTAIN A WEBSITE, AT THE CHIEF ADMINISTRATIVE OFFICE OF THE  
16 COUNTY. WHEN ANY SUCH STATEMENT IS PUBLISHED ON THE OFFICIAL  
17 WEBSITE OF THE COUNTY, THE COUNTY PUBLISHING THE STATEMENT  
18 SHALL PUBLISH A LINK TO THE STATEMENT IN SOME LEGAL NEWSPAPER IN  
19 THE COUNTY. WHEN ANY SUCH STATEMENT IS PUBLISHED ON THE OFFICIAL  
20 WEBSITE OF THE COUNTY, THE COUNTY PUBLISHING THE STATEMENT  
21 SHALL PUBLISH A LINK TO THE STATEMENT IN SOME LEGAL NEWSPAPER IN  
22 THE COUNTY. If no legal newspaper is located in the county, either ~~such~~  
23 ~~reports~~ THE STATEMENTS shall be published in a newspaper of an adjacent  
24 county ~~which~~ THAT has general circulation in the county for which the  
25 report is made or the board of county commissioners shall cause such  
26 statements to be posted in three conspicuous places in said county, one of  
27 which shall be the courthouse door. The county clerk and recorder shall

1 furnish a copy of such proceedings for such publication.

2           **SECTION 2. Act subject to petition - effective date.** This act  
3 takes effect January 1, 2019; except that, if a referendum petition is filed  
4 pursuant to section 1 (3) of article V of the state constitution against this  
5 act or an item, section, or part of this act within the ninety-day period  
6 after final adjournment of the general assembly, then the act, item,  
7 section, or part will not take effect unless approved by the people at the  
8 general election to be held in November 2018 and, in such case, will take  
9 effect on January 1, 2019, or on the date of the official declaration of the  
10 vote thereon by the governor, whichever is later.