

Second Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO

**ENGROSSED**

*This Version Includes All Amendments Adopted  
on Second Reading in the House of Introduction*

LLS NO. 18-0831.01 Gregg Fraser x4325

**SENATE BILL 18-156**

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**SENATE SPONSORSHIP**

**Cooke,**

**HOUSE SPONSORSHIP**

**Kennedy,**

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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.

SENATE  
Amended 2nd Reading  
February 22, 2018

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 shall be published at least monthly within thirty days following the  
16 end of the period for which made. PRIOR TO JANUARY 1, 2020, SUCH  
17 PUBLICATION SHALL BE MADE IN AT LEAST ONE LEGAL NEWSPAPER IN THE  
18 COUNTY. BEGINNING JANUARY 1, 2020, SUCH PUBLICATION MAY BE MADE  
19 ON THE OFFICIAL WEBSITE OF THE COUNTY, OR IF THE COUNTY DOES NOT  
20 MAINTAIN A WEBSITE, AT THE CHIEF ADMINISTRATIVE OFFICE OF THE  
21 COUNTY. WHEN ANY SUCH REPORT IS PUBLISHED ON THE OFFICIAL  
22 WEBSITE OF THE COUNTY, THE COUNTY PUBLISHING THE REPORT SHALL  
23 PUBLISH A LINK TO THE REPORT IN AT LEAST ONE LEGAL NEWSPAPER IN  
24 THE COUNTY. If no legal newspaper is located in the county, either such

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

16 (1.5) Salary information for all county employees and officials  
17 shall be published ~~twice~~ annually in the manner provided in subsection  
18 (1) of this section. The ~~first publication shall be in August and~~ shall  
19 include each employee's title and gross monthly salary for the prior June  
20 ~~The second publication shall be in February~~ and shall list each employee  
21 by title, along with the total amount of gross salary paid to such employee  
22 during the prior calendar year. Each publication of salary information  
23 shall be accompanied by the countywide average percentage of salary that  
24 is paid in addition to regular wages as fringe benefits, including, but not  
25 limited to, insurance, medical care, retirement plans, housing,  
26 transportation, or other subsidized employee expenses.

27 (2) It is the duty of the board of county commissioners of each

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

26           **SECTION 2. Act subject to petition - effective date.** This act  
27 takes effect January 1, 2019; except that, if a referendum petition is filed

1 pursuant to section 1 (3) of article V of the state constitution against this  
2 act or an item, section, or part of this act within the ninety-day period  
3 after final adjournment of the general assembly, then the act, item,  
4 section, or part will not take effect unless approved by the people at the  
5 general election to be held in November 2018 and, in such case, will take  
6 effect on January 1, 2019, or on the date of the official declaration of the  
7 vote thereon by the governor, whichever is later.