A BILL FOR AN ACT

CONCERNING THE PUBLICATION OF FISCAL INFORMATION BY A COUNTY.

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 the salary report to an annual
report. 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 at least one legal newspaper.

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

SECTION 1. In Colorado Revised Statutes, 30-25-111, amend (1), (1.5), and (2); and add (1.3) as follows:

30-25-111. Proceedings published - failure - penalty. (1) It is the duty of the board of county commissioners of each county to publish in at least one legal newspaper in the county THE MANNER PROVIDED IN SUBSECTION (1.3) OF THIS SECTION a report of each claim, except salary warrants, and expenditure by it allowed and paid and taxes rebated, disclosing the name of and the amount paid to each individual or firm, a description of the services or material furnished to the county, and, as to other items, the nature of the claim and disclosing the fund charged with each expenditure. Such THE report shall contain a statement of any contracts for the expenditure of money not paid immediately made by the board of county commissioners, disclosing the nature and purpose of the contract, the parties thereto, and the amounts involved therein. Such reports shall be published at least monthly within thirty days following the end of the period for which made. If no legal newspaper is located in the county, either such reports shall be published in a newspaper of an adjacent county which has general circulation in the county for which the report is made, or the board shall cause such statements to be posted in three conspicuous places in said county, one of which shall be the courthouse door. The county accounting office, if there is one, and otherwise the county clerk and recorder, if he is acting as the accounting
agency for the county, shall provide to the board of county commissioners all information necessary for the publication. The published report shall state that it is published under the direction of the board of county commissioners. Nothing in this section shall be construed as requiring the board of county commissioners to publish or make public the names of or individual public welfare payments to, or in behalf of, indigent persons receiving assistance from public welfare programs financed, in whole or in part, by federal or state funds, or any combination thereof, when such publication is specifically forbidden by law.

(1.3) (a) PRIOR TO JANUARY 1, 2020, A PUBLICATION REQUIRED BY THIS SECTION SHALL BE MADE IN AT LEAST ONE LEGAL NEWSPAPER IN THE COUNTY. BEGINNING JANUARY 1, 2020, SUCH PUBLICATION SHALL BE MADE:

(I) IN AT LEAST ONE LEGAL NEWSPAPER IN THE COUNTY AND MAY ALSO BE PUBLISHED AT THE CHIEF ADMINISTRATIVE OFFICE OF THE COUNTY; OR

(II) CONSPICUOUSLY ON THE OFFICIAL WEBSITE OF THE COUNTY, WITH A LINK TO THE REPORT PUBLISHED IN AT LEAST ONE LEGAL NEWSPAPER IN THE COUNTY.

(b) IF NO LEGAL NEWSPAPER IS LOCATED IN THE COUNTY, EITHER SUCH REPORTS OR LINKS SHALL BE PUBLISHED IN A NEWSPAPER OF AN ADJACENT COUNTY THAT HAS GENERAL CIRCULATION IN THE COUNTY FOR WHICH THE REPORT IS MADE, OR THE BOARD SHALL CAUSE SUCH STATEMENTS TO BE POSTED IN THREE CONSPICUOUS PLACES IN SAID COUNTY, ONE OF WHICH SHALL BE THE COURTHOUSE DOOR.

(1.5) Salary information for all county employees and officials shall be published twice annually in the manner provided in subsection...
(1) SUBSECTION (1.3) of this section. The first publication shall be in August and shall include each employee's title and gross monthly salary for the prior June. The second publication shall be in February and shall list each employee by title, along with the total amount of gross salary paid to such employee during the prior calendar year. Each publication of salary information shall be accompanied by the countywide average percentage of salary that is paid in addition to regular wages as fringe benefits, including, but not limited to, insurance, medical care, retirement plans, housing, transportation, or other subsidized employee expenses.

(2) It is the duty of the board of county commissioners of each county to publish in some legal newspaper published in the county the manner provided in subsection (1.3) of this section the semiannual financial statement furnished to the board of county commissioners by the county treasurer which shall include in separate columns the balance at the beginning of the period in each fund kept by the treasurer, the collections to each fund from current taxes, delinquent taxes, miscellaneous collection and transfers, withdrawals from each fund showing cash disbursements, transfers and treasurer's fees, and the balance at the end of the period in each fund. The statement shall be published within sixty days following June thirtieth and December thirty-first each year. If no legal newspaper is located in the county, either such reports shall be published in a newspaper of an adjacent county which has general circulation in the county for which the report is made or the board of county commissioners shall cause such statements to be posted in three conspicuous places in said county, one of which shall be the courthouse door. The county clerk
and recorder shall furnish a copy of such proceedings for such
publication.

SECTION 2. Act subject to petition - effective date. This act
takes effect at 12:01 a.m. on the day following the expiration of the
ninety-day period after final adjournment of the general assembly (August
2, 2019, if adjournment sine die is on May 3, 2019); except that, if a
referendum petition is filed pursuant to section 1 (3) of article V of the
state constitution against this act or an item, section, or part of this act
within such period, then the act, item, section, or part will not take effect
unless approved by the people at the general election to be held in
November 2020 and, in such case, will take effect on the date of the
official declaration of the vote thereon by the governor.