

**COMPARISON OF DOLLARS LOST BASED ON
PROJECTED PROPERTY TAX DECREASES FOR CROWLEY COUNTY AND BENT COUNTY
AS COMPARED TO SEVEN LARGE COUNTIES**

The following chart shows by dollar amounts, the revenue decrease that seven of the largest front range counties in Colorado would experience if their property tax revenue was reduced by the percentage that Crowley County and Bent County are faced with, under HB 20-1019, which would end the use of private prisons in Colorado.

Crowley County property tax would decrease by 54%, while Bent County would be faced with a 25% reduction. These figures do not include the fee income per inmate paid to Bent County.

The reduction of revenue for each county listed below would be the reduction in revenue each county would have available for budgeting.

Adams County:

2018 Property tax collected: \$171,275,355.00

Decrease of revenue based on Crowley Counties 54% reduction: \$92,488,692.00

Decrease of revenue based on Bent Counties 25% reduction: \$42,818,839.00

Pueblo County:

2018 Property tax collected: \$52,913,341.00

Decrease of revenue based on Crowley Counties 54% reduction: \$28,573,204.00

Decrease of revenue based on Bent Counties 25% reduction: \$13,228,335.00

Arapahoe County:

2018 Property tax collected: \$156,874,600.00

Decrease of revenue based on Crowley Counties 54% reduction: \$84,712,284.00

Decrease of revenue based on Bent Counties 25% reduction: \$39,218,650.00

Weld County:

2018 Property tax collected: 156,180,000.00

Decrease of revenue based on Crowley Counties 54% reduction: \$84,337,200.00

Decrease of revenue based on Bent Counties 25% reduction: \$39,045,000.00

Boulder County:

2018 Property tax collected: \$177,351,309.00

Decrease of revenue based on Crowley Counties 54% reduction: \$95,769,707.00

Decrease of revenue based on Bent Counties 25% reduction: \$44,337,827.00

Denver County:

2019 Property tax collected: \$131,095,062

Decrease of revenue based on Crowley Counties 54% reduction: \$70,791,334.00

Decrease of revenue based on Bent Counties 25% reduction: \$32,773,766.00

Jefferson County:

2018 Property tax collected: \$198,743,000.00

Decrease of revenue based on Crowley Counties 54% reduction: \$107,321,220.00

Decrease of revenue based on Bent Counties 25% reduction: \$49,685,750.00

The question would be how these counties with all their resources, not just property tax, budget for the services that is provided and expected. This amount of lost revenue would cause services to be reduced and FTE's eliminated. The effects could damage growth and cause population decreases which are felt throughout the business communities. Crowley and Bent Counties lack the additional taxes and fees that the Front Range Counties have available to offset a dramatic drop in revenue. This simply put would destroy our counties.

Adams

CHANGES IN NET POSITION						
Governmental Activities:		Business-Type Activities		Total Primary Government		
2018	2017	2018	2017	2018	2017	

REVENUES:

Program Revenues:						
Fines and Charges for Services	\$ 36,250,335	\$ 34,402,303	\$ 8,196,279	\$ 7,951,962	\$ 44,446,614	\$ 42,354,265
Operating Grants and Contributions	127,756,895	118,124,109	-	-	127,756,895	118,124,109
Capital Grants and Contributions	11,319,103	14,870,115	460,907	93,056	11,780,010	14,963,171
General Revenues:						
Property Taxes	171,275,355	144,792,123	-	-	171,275,355	144,792,123
Sales Taxes	60,047,027	52,573,357	-	-	60,047,027	52,573,357
Specific Ownership Taxes	15,385,400	14,436,475	-	-	15,385,400	14,436,475
Other Taxes	546,702	1,147,196	-	-	546,702	1,147,196
Grants and Contributions Not Restricted for Specific Purposes	1,241,358	802,893	-	-	1,241,358	802,893
Investment Earnings	6,730,118	3,109,981	54,452	22,171	6,784,570	3,132,152
Gain (Loss) on Sale of Capital Assets	(314,261)	414,585	(733)	-	(314,994)	414,585
Miscellaneous	2,647,386	2,328,076	291,279	275,536	2,938,665	2,603,612
Total Revenues	432,885,418	387,001,213	9,002,184	8,342,725	441,887,602	395,343,938

EXPENSES:

General Government	95,437,173	86,708,574	-	-	95,437,173	86,708,574
Public Safety	99,597,679	91,930,355	-	-	99,597,679	91,930,355
County Funded Human Services	4,878,933	4,077,003	-	-	4,878,933	4,077,003
Public Works	51,382,826	45,715,724	-	-	51,382,826	45,715,724
Culture and Recreation	6,105,128	5,542,127	-	-	6,105,128	5,542,127
Health and Welfare	113,862,835	109,615,888	-	-	113,862,835	109,615,888
Urban Housing and Redevelopment	2,148,457	1,520,176	-	-	2,148,457	1,520,176
Conservation of Natural Resources	10,697,170	17,613,875	-	-	10,697,170	17,613,875
Economic Opportunity	3,895,486	5,087,059	-	-	3,895,486	5,087,059
Interest Expense	7,179,372	7,824,477	-	-	7,179,372	7,824,477
Front Range Airport	-	-	4,651,836	4,364,009	4,651,836	4,364,009
Golf Course	-	-	3,061,967	2,911,511	3,061,967	2,911,511
Stormwater	-	-	461,401	455,389	461,401	455,389
Total Expenses	395,185,059	375,635,258	8,175,204	7,730,909	403,360,263	383,366,167

Changes in Net Position Before Transfers	37,700,359	11,365,955	826,980	611,816	38,527,339	11,977,771
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TRANSFERS

	(400,000)	(729,752)	400,000	729,752	-	-
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Changes in Net Position	37,300,359	10,636,203	1,226,980	1,341,568	38,527,339	11,977,771
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Net Position, Beginning of Year, as Restated	696,528,160	684,491,481	47,494,474	46,285,017	744,022,634	730,776,498
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Net Position, End of Year	\$ 733,828,519	\$ 695,127,684	\$ 48,721,454	\$ 47,626,585	\$ 782,549,973	\$ 742,754,269
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Note: Net Position in the 2017 column does not reflect the restatement from the change in accounting principle related to the implementation of GASB 75. Refer to the notes to the basic financial statements for more information.

Changes in Net Position. The County's change in net position was \$38,527,339.

Governmental Activities

Governmental activities' change in net position resulted in a \$37,300,359 increase in the County's net position in 2018.

Dollars Lost
 Crowley County 54% \$ 92,466,692.00
 Boxer County 25% \$ 42,818,839.00

**PUEBLO COUNTY, COLORADO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	38,935,035	38,375,174	98.56%	436,519	38,811,693	99.68%
2010	41,538,357	41,293,332	99.41%	86,738	41,380,070	99.62%
2011	42,858,211	42,737,389	99.72%	66,061	42,803,450	99.87%
2012	45,903,474	45,712,521	99.58%	29,162	45,741,683	99.65%
2013	49,795,510	49,663,296	99.73%	4,488	49,667,784	99.74%
2014	49,799,146	49,665,427	99.73%	(11,880)	49,653,547	99.71%
2015	50,223,442	50,119,332	99.79%	8,064	50,127,396	99.81%
2016	51,139,416	51,010,317	99.75%	(139,289)	50,871,028	99.48%
2017	51,630,212	51,323,734	99.41%	46,385	51,370,119	99.50%
2018	52,913,341	52,780,927	99.75%	-	52,780,927	99.75%

Dollars lost.

Crowley County (57%) \$ 28,573,204.00

Bent County (25%) \$ 13,228,335.00

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Source: Pueblo County Assessor and Office of Budget and Finance

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
ARAPAHOE COUNTY, COLORADO
December 31, 2018

Condensed Statement of Activities

The following table provides a condensed comparative presentation of the County's government-wide Statement of Activities for the primary government for 2018 and 2017:

	Governmental Activities	
	2018	2017
Revenues		
Program revenues		
Charges for services	\$ 63,826,149	\$ 58,149,153
Operating grants and contributions	86,243,631	82,825,434
Capital grants and contributions	2,966,142	2,476,800
General revenues		
Property taxes	156,874,600	150,346,537
Sales tax	27,911,710	26,557,828
Other taxes	10,811,204	12,163,187
Investment income	4,704,611	2,794,250
Build America Bonds credit	1,084,245	1,080,190
Other revenues	5,854,285	8,341,272
Total revenues	<u>360,276,577</u>	<u>344,734,651</u>
Expenses		
General government	69,320,281	75,487,675
Public safety	99,859,375	92,591,674
Judicial services	15,143,028	14,879,697
Health & welfare	106,223,692	98,713,590
Highways & streets	28,882,804	27,985,852
Water & wastewater	3,559,558	3,565,414
Airport	-	591
Culture and recreation	27,661,147	24,625,180
Interest on long-term debt	7,045,569	7,508,707
Total expenses	<u>357,695,454</u>	<u>345,358,380</u>
Change in net position	2,581,123	(623,729)
Net position - January 1	695,083,792	695,707,521
Net position - December 31	<u>\$ 697,664,915</u>	<u>\$ 695,083,792</u>

Analysis of Government-wide Results of Operations

Government-wide revenues for the County were greater than expenses by \$2.6 million during fiscal year 2018 while government-wide expenses for fiscal year 2017 were greater than revenues by \$0.6 million. Revenues in the government-wide Statement of Activities for 2018 increased \$15.5 million (4.5%) from revenues for 2017. In program revenues, charges for services increased \$5.7 million mainly due to increases in building permits and the City of Centennial contract and in general revenues, property taxes increased \$6.5 million as a continued result of higher assessed valuations.

Dollars Lost

Crowley County 57% \$ 84,712,284.00
Bart County 25% \$ 39,218,650.00

The following table was derived from the current and prior years' *Statement of Activities*:

(amounts in thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017*	2018	2017	2018	2017*
Revenues						
Program Revenues						
Charges for services	\$ 45,478	\$ 45,663	\$ 3,666	\$ 3,442	\$ 49,144	\$ 49,105
Operating grants	65,553	65,740	-	-	65,553	65,740
Capital grants	793	1,768	8	611	801	2,379
General Revenues						
Property Taxes	198,743	193,907	-	-	198,743	193,907
Sales Taxes	70,427	65,863	372	304	70,799	66,167
Investment Income	4,791	2,819	72	109	4,863	2,928
Miscellaneous	2,590	4,496	7	253	2,597	4,749
Tabor excess	-	(6,167)	-	-	-	(6,167)
Total Revenues	388,375	374,089	4,125	4,719	392,500	378,808
Expenses						
General government	56,201	53,497	-	-	56,201	53,497
Public safety	151,614	142,687	-	-	151,614	142,687
Highways and streets	46,824	46,119	-	-	46,824	46,119
Culture and recreation	40,559	34,667	-	-	40,559	34,667
Economic development and assistance	6,589	6,439	-	-	6,589	6,439
Welfare	69,955	65,762	-	-	69,955	65,762
Sanitation	372	371	-	-	372	371
Interest on long-term debt	4,648	6,390	-	-	4,648	6,390
Airport	-	-	7,747	6,644	7,747	6,644
Total Expenses	376,762	355,932	7,747	6,644	384,509	362,576
Change in net position	11,613	18,157	(3,622)	(1,925)	7,991	16,232
Net position January 1, as previously reported	1,156,684	1,138,527	67,858	69,783	1,224,542	1,208,310
Restatement	2,753	-	-	-	2,753	-
Net position January 1 (as restated)	1,159,437	-	-	-	1,159,437	-
Net position December 31	\$ 1,171,051	\$ 1,156,684	\$ 64,237	\$ 67,858	\$ 1,235,288	\$ 1,224,542

*The 2017 statements have not been adjusted for the restatement in Note 21.

The change in net position for the governmental activities was an increase of \$11.6 million for 2018 compared to a \$18.2 million increase in 2017. This number is very similar to the net income number found on a business operating statement. It represents the number that most stakeholders focus on first, whether in government or in business. In 2018 management evaluated and determined that Jefferson County was responsible for reporting the activities of the West Metro Drug Task Force. Additionally, in December 2018, the Intergovernmental Agreement for the Task Force was amended to designate the Jefferson County Sheriff as financial host for the West Metro Drug Task Force responsible for applying for, receiving, maintaining and reporting federal Forfeiture Funds. The net position for governmental activities was restated as of January 1 by \$2.8 million (see Note 21 in the Notes to the Basic Financial Statements). The West Metro Drug Task Force is comprised of investigators from the Jefferson County Sheriff's Office, Arvada, Golden, Lakewood, and Wheat Ridge Police departments to reduce the amount of illegal drug activities in the community.

The Taxpayer Bill of Rights (TABOR), a state constitutional provision, limits how much the County's revenues can grow each year by a combination of inflation, as measured by the price index, and local

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Dollars Lost

Crowley County 54% \$ 107,321,220.00

Bent County 25% \$ 49,645,750.00

Twenty-two revenue accounts represent over 90 percent of General Fund revenue. This report highlights these accounts to provide a better understanding of the General Fund's overall revenue performance. Listed below are 2011-2018 actuals and 2019 Quarter 3 year-to-date actuals. Revenues marked with an asterisk (*) post 1 month in arrears.

Account	Description (100A No.)	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Revised Budget	2019 Q3 YTD Actuals	2019 Q3 YTD % of Revised Budget
311000	Sales and Use Tax (1.2)*	451,351,929	493,002,462	555,427,646	581,922,171	612,701,670	656,530,921	690,867,806	716,989,138	445,549,862	62.1%
201000	Property Taxes (1.1)	71,592,970	105,655,240	108,225,243	108,764,399	117,415,514	120,291,704	129,299,474	131,095,062	130,524,068	59.9%
430800	Billings For Services (3.7)	49,893,045	48,139,009	49,710,773	52,760,926	55,785,543	56,513,509	59,156,140	63,054,076	35,901,770	56.9%
322000	Occupational Privilege Tax (1.4)*	43,172,684	44,503,692	46,437,664	48,292,453	48,858,759	50,854,965	53,092,730	55,068,451	34,535,599	62.7%
382100	Parking Fines-Cash/Credit Card (3.2)	28,451,799	30,494,290	29,583,382	30,357,091	31,747,500	27,466,003	26,624,863	26,891,250	17,115,263	63.6%
492500	Transfers In/ Excise Tax Bonds (4.2)	26,721,985	29,262,397	36,760,877	46,425,668	38,581,698	39,803,527	39,056,165	40,370,974	0	0.0%
325100	Xcel Franchise Fee (3.4)*	20,344,323	22,371,885	21,233,390	24,545,391	21,500,000	22,424,791	22,373,514	23,679,341	15,881,560	67.1%
324200	Motor Vehicle Ownership Tax/Fee (1.5)	19,783,847	20,999,533	23,943,932	26,647,260	27,000,100	30,793,180	30,654,452	31,083,614	23,187,152	74.6%
341200	Highway User Tax (2.2)*	16,557,119	16,872,100	18,687,827	19,008,682	19,843,403	20,264,841	20,774,041	23,890,287	15,534,425	65.1%
433400	Indirect Cost Reimbursement (3.7)	17,651,522	18,634,752	18,438,617	18,850,551	18,488,600	20,139,932	18,089,106	18,954,237	194,056	1.0%
321000	Lodgers Tax (1.3)*	15,898,081	17,601,972	21,061,638	23,072,389	24,226,008	32,146,231	31,782,515	33,735,990	23,554,688	71.0%
380300	Traffic Court Fines (3.2)	14,060,382	13,944,066	12,932,333	11,161,817	10,900,000	10,000,392	9,760,721	9,650,000	5,732,018	69.8%
435704	Parking Meters (3.6)	10,583,195	11,153,374	11,847,857	12,245,688	13,037,000	12,347,265	12,133,833	12,500,000	9,033,801	72.3%
382000	Photo Radar Traffic Fines (3.2)	5,819,165	6,522,404	5,598,067	7,478,689	5,900,000	4,118,794	4,650,619	4,000,000	3,040,212	76.0%
376630	Street Occupancy Permit (3.1)	4,810,650	9,498,268	12,479,279	14,465,741	14,066,667	17,878,739	16,546,036	17,500,000	12,980,827	74.2%
370800	Cable TV Franchise Fees (3.25)	6,608,627	6,841,059	7,429,026	7,724,947	8,285,666	8,514,212	7,353,286	6,987,034	3,634,415	52.0%
43570X	Parking Lot - Cash/Credit/Monthly (3.6)	5,524,538	6,330,163	6,490,464	6,763,870	7,200,000	8,263,353	7,477,889	7,865,000	5,952,703	75.7%
371000	Construction/Excavation Permit (3.1)	6,801,800	8,229,820	8,671,687	13,041,534	11,000,000	14,376,126	13,520,117	15,500,000	11,871,932	76.6%
342206	Motor Vehicle License Fees (2.6)	4,586,325	4,701,558	5,020,362	5,141,536	5,033,800	5,360,687	5,342,143	5,342,143	4,225,194	79.1%
404900	Plan Checking (3.4)	6,583,334	6,913,725	7,394,527	9,977,639	11,755,000	9,469,070	10,671,125	9,755,000	7,113,641	72.9%
402300	Recorder Fees (3.4)	4,305,175	4,404,433	3,501,942	4,336,484	4,000,000	4,084,595	3,767,639	3,650,000	3,143,422	86.1%
465100	Investment Income (3.3)	3,351,569	3,226,990	4,263,648	6,499,361	8,006,284	8,775,875	11,306,176	13,906,597	9,994,225	71.9%
Total Top 22 Revenue Sources		334,554,142	929,103,320	1,015,146,480	1,079,484,287	1,115,333,214	1,180,517,711	1,223,760,392	1,271,458,194	820,160,837	64.5%
Total General Fund Revenues		934,667,308	1,035,817,704	1,124,674,402	1,204,339,473	1,238,205,804	1,309,433,123	1,344,378,312	1,392,508,342	910,903,914	65.4%
Top 22 as a % of Total General Fund		89%	92%	90%	90%	90%	90%	91%	91%	90%	

Source: PeopleSoft, Workday, and Questura.

Rollers host

Crowley County 57% \$ 70,791,334.00
Beet County 25% \$ 32,773,766.00

Financial Section

Table 2 - Summary of Revenues, Expenses, and Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2018	2017 as restated	2018	2017 as restated	2018	2017 as restated
Revenues						
Program revenues:						
Charges for services	\$ 27,843,185	\$ 28,397,308	\$ 8,742,809	\$ 14,632,690	\$ 36,585,994	\$ 43,029,998
Operating grants and contributions	47,775,417	50,679,198	12,862,206	14,099,700	60,637,623	64,778,898
Capital grants and contributions	18,779,462	24,515,386	608,401	32,902	19,387,863	24,548,288
General revenues:						
Property taxes	177,351,309	164,563,483	-	-	177,351,309	164,563,483
Sales and use taxes	59,554,631	54,562,410	-	-	59,554,631	54,562,410
Specific Ownership taxes	9,680,421	9,479,731	-	-	9,680,421	9,479,731
Interest earnings	2,888,712	1,449,736	911,454	815,272	3,800,166	2,265,008
Grants and contributions not restricted	74,394	-	344,253	318,256	418,647	318,256
Gain on sale of capital assets	-	-	-	271,590	-	271,590
Total revenues	343,947,531	333,647,252	23,469,123	30,170,410	367,416,654	363,817,662
Expenses						
General government	96,788,940	64,231,427	-	-	96,788,940	64,231,427
Conservation	30,808,072	35,481,080	6,031,588	5,769,450	36,839,660	41,250,530
Public safety	62,932,089	62,531,989	-	-	62,932,089	62,531,989
Health and welfare	78,619,991	78,410,838	-	-	78,619,991	78,410,838
Economic opportunity	7,759,542	7,393,525	-	-	7,759,542	7,393,525
Highways and streets	38,727,777	52,411,171	-	-	38,727,777	52,411,171
Urban redevelopment/housing	2,502,858	7,912,691	18,313,982	20,202,528	20,816,840	28,115,219
Sanitation	-	-	250,263	280,807	250,263	280,807
Interest on long-term debt	5,492,850	6,613,709	-	-	5,492,850	6,613,709
Total Expenses	323,632,119	314,986,430	24,595,833	26,252,785	348,227,952	341,239,215
Change in net position before transfers	20,315,412	18,660,822	(1,126,710)	3,917,625	19,188,702	22,578,447
Transfers	(3,635,792)	(1,617,653)	3,635,792	1,617,653	-	-
Change in net position	16,679,620	17,043,169	2,509,082	5,535,278	19,188,702	22,578,447
Net position - January 1						
As originally stated	620,843,010	558,704,833	61,714,672	56,179,394	682,557,682	614,884,227
Adjustments to net position (Note 1)	(17,284,740)	45,095,008	(498,077)	-	(17,782,817)	45,095,008
As restated	603,558,270	603,799,841	61,216,595	56,179,394	664,774,865	659,979,235
Net position - December 31	\$ 620,237,890	\$ 620,843,010	\$ 63,725,677	\$ 61,714,672	\$ 683,963,567	\$ 682,557,682

Governmental activities

Governmental activities increased the county's net position by \$16,679,620 compared to the prior year's restated net position. More information on the restatements can be found in Note 1 - Summary of Significant Accounting Policies on page 51. Key elements of this increase are as follows:

Property tax revenues increased by \$12,787,826 due to increased property values in the most recent assessment year as well as increased construction and development throughout the county.

General government spending increased by \$32,557,513 related primarily to changes in pension and other postemployment benefit related activities as discussed further in Note 18 - Pension Plan and Note 19 - Other Postemployment Benefits on pages 92 and 106, respectively.

Highways and streets expenses decreased \$13,683,691 as major spending on repairs related to the 2013 Flood from 2017 tapered off as projects were completed.

Dollars Lost

Crowley County 54% \$ 95,769,707

Bent County 25% \$ 44,337,827

Changes in Net Position. Governmental and Business-type activities increased the County's net position by \$53.00 million in 2018. The table indicates the changes in net position as a result of activities for the governmental and business-type activities in 2017 and 2018.

Changes in Net Position
(in Millions)

	Governmental Activities		Business-type Activities		Total	
	2017	2018	2017	2018	2017	2018
Revenues						
Program revenues:						
Charges for services	\$ 64.42	\$ 72.01	\$ 0.20	\$ 0.23	\$ 64.62	\$ 72.24
Operating grants and contributions	34.69	39.83	0.00	0.00	34.69	39.83
General revenues:						
Property taxes	156.18	143.75	0.00	0.00	156.18	143.75
Other taxes	12.74	13.68	0.00	0.00	12.74	13.68
Other revenues	34.96	30.74	0.00	0.00	34.96	30.74
Total revenues	\$ 302.99	\$ 300.01	\$ 0.20	\$ 0.23	\$ 303.19	\$ 300.24
Expenses						
General government	\$ 47.31	\$ 53.33	\$ 0.00	\$ 0.00	\$ 47.31	\$ 53.33
Public safety	62.90	69.05	0.00	0.00	62.90	69.05
Streets and highways	55.22	56.74	0.00	0.00	55.22	56.74
Culture and recreation	1.56	2.18	0.00	0.00	1.56	2.18
Health & Welfare	52.19	54.49	0.00	0.00	52.19	54.49
Economic Assist	7.92	8.15	0.00	0.00	7.92	8.15
Forensic Crime Lab	0.00	0.00	0.20	0.21	0.20	0.21
Total expenses	227.10	243.94	0.20	0.21	227.30	244.15
Increase (decrease) in net position before Transfers	75.89	56.07	0.00	0.02	75.89	56.09
Transfers	(3.83)	0.00	3.83	0.00	0.00	0.00
Increase (decrease) in net position	72.06	56.07	3.83	0.02	75.89	56.09
Net Position Beginning	586.44	657.59	(0.01)	3.82	586.43	661.41
Net Position Ending	\$ 658.50	\$ 713.66	\$ 3.82	\$ 3.84	\$ 662.32	\$ 717.50

Governmental Activities. Governmental activities increased Weld County's net position by \$56.07 million in 2018. Key elements of this increase are as follows:

- Total revenues were down \$2.98 million, 0.98% from the prior year, with a decrease in property taxes (\$12.43 million) and other revenues (\$4.22 million) as oil and gas royalties decreased and investment earnings increased. Charges for services (\$7.59 million) and operating grant revenues (\$5.14 million) increased over prior years amounts.
- Expenses totaled \$243.94 million. This represents a 7.42% increase as all categories of expenses, general government (\$6.02 million), public safety (\$6.15 million), streets and highways (\$1.52 million), health and welfare (\$2.30 million), culture and recreation (\$0.62 million), and economic assistance (\$0.23) million) increased in 2018.

Business-Type Activities. The County's only business-type activity, Northern Colorado Regional Forensic Laboratory, net position increased \$0.02 million. The crime lab began operations in August 2013 and is funded by the participating agencies.

Dollars lost
Crowley County 54% \$ 84,337,200
Boat County 25% \$ 39,045,000
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