

STATE OF COLORADO
GENERAL PURPOSE REVENUE FUND
MONTHLY COMPARATIVE REVENUE SUMMARY - CASH BASIS
FOR THE MONTH OF APRIL, 2018
(EXPRESSED IN MILLIONS)

MONTHLY
CASH BASIS

ACTUAL

EXCISE TAXES :	
SALES	\$251.2
USE	29.5
CIGARETTE	2.8
TOBACCO	5.1
LIQUOR	3.8
TOTAL EXCISE TAXES.....	292.4
INCOME TAXES :	
INDIVIDUAL :	
WITHHOLDING	499.3
ESTIMATED	424.3
WITH RETURN	425.4
LESS : REFUNDS	(268.1)
PLUS : TABOR REFUNDS TAKEN	0.1
INDIVIDUAL (NET).....	1,081.0
CORPORATE :	
CORPORATE (NET).....	185.0
TOTAL INCOME TAXES.....	1,266.0
OTHER REVENUE :	
ESTATE TAXES	-
INSURANCE TAXES	49.7
INVESTMENT INCOME	0.4
PARIMUTUEL RACING.....	-
COURT RECEIPTS	0.4
OTHER INCOME	0.9
TOTAL OTHER REVENUES.....	51.4
TOTAL GENERAL FUND REVENUES.....	1,609.8

FOR INFORMATION PURPOSES ONLY

SELECTED EXPENDITURES AND TRANSFERS :	
CIGARETTE TAX DISTRIBUTIONS.....	0.9
OLD AGE PENSION.....	-
OLDER COLORADOANS.....	-
AGED PROPERTY TAX RELIEF AND HEATING CREDIT.....	-
FIREMEN AND POLICE PENSIONS.....	-
GAMING	-
AUGMENTING TRANSFERS IN	-
AUGMENTING TRANSFERS OUT	25.3
TRANSFER TO CONTROLLED MAINTENANCE TRUST	-
TRANSFER TO HIGHWAY USERS TAX FUND	-
STATE EDUCATION FUND FROM: WITHHOLDING.....	38.2
ESTIMATED TAX	10.5
CORPORATE TAX.....	4.0
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :	
SALES TAX TRANSFER (2.9% RATE)	
MEDICAL MARIJUANA.....	0.8
RETAIL MARIJUANA.....	0.2
RETAIL MARIJUANA SALES TAX (15% RATE)	
LOCAL GOVERNMENTS.....	1.5
RETAINED BY THE STATE.....	13.7
COLLECTIONS NOT YET ALLOCATED.....	0.1
RETAIL MARIJUANA EXCISE TAX (15% RATE)	
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND.....	-
PUBLIC SCHOOL FUND	5.6
COLLECTIONS NOT YET ALLOCATED.....	-
SELECTED REVENUES IN OTHER FUNDS :	
AVIATION FUND FROM SALES TAXES	2.1
UNCLAIMED PROPERTY TRUST FUND	9.0
TABOR REFUNDS TAKEN:	
SALES TAX REFUND	-
EARNED INCOME TAX CREDIT	0.1

THIS SUMMARY IS PREPARED ON A CASH BASIS EXCEPT FOR INTEREST, SELECTED EXPENDITURES AND TRANSFERS WHICH ARE ON THE ACCRUAL BASIS. OLD AGE PENSION AND OLDER COLORADOANS REFLECT ACCOUNTING SYSTEM BALANCES.

**STATE OF COLORADO
GENERAL PURPOSE REVENUE FUND
MONTHLY COMPARATIVE REVENUE SUMMARY - CASH BASIS
FOR THE PERIOD ENDED APRIL 30, 2018
(EXPRESSED IN MILLIONS)**

	YEAR-TO-DATE CASH BASIS				ANNUAL ACCRUAL BASIS		
	ACTUAL	CURRENT	OVER	ORIGINAL	CURRENT	ORIGINAL	AUDITED
		ESTIMATE	(UNDER)	ESTIMATE			
	MAR 18	CURRENT	ESTIMATE	JUN 17	MAR 18	JUN 17	ACTUAL
EXCISE TAXES :							
SALES	\$2,425.3	\$2,417.3	\$8.0	\$2,260.9	\$2,918.6	\$2,722.9	\$2,727.7
USE	253.9	250.5	3.4	214.6	303.7	257.3	259.5
CIGARETTE	28.8	28.5	0.3	30.3	34.3	36.4	36.6
TOBACCO	21.6	21.1	0.5	20.4	21.7	22.5	21.2
LIQUOR	38.4	37.8	0.6	36.9	46.1	45.0	45.0
TOTAL EXCISE TAXES.....	2,768.0	2,755.2	12.8	2,563.1	3,324.4	3,084.1	3,090.0
INCOME TAXES :							
INDIVIDUAL :							
WITHHOLDING	5,082.0	5,028.7	53.3	4,718.0	5,994.7	5,710.3	5,671.4
ESTIMATED	1,388.0	1,539.4	(151.4)	1,187.4	1,905.1	1,455.9	1,446.9
WITH RETURN	792.0	798.7	(6.7)	678.1	1,051.1	795.9	746.0
LESS : REFUNDS	(975.1)	(1,082.0)	106.9	(941.7)	(1,301.9)	(1,166.4)	(1,166.4)
PLUS : TABOR REFUNDS TAKEN	0.4	-	0.4	-	-	-	9.2
INDIVIDUAL (NET).....	6,287.3	6,284.8	2.5	5,641.8	7,649.0	6,795.7	6,707.1
CORPORATE :							
CORPORATE (NET).....	584.8	531.1	53.7	413.5	706.1	532.0	509.3
TOTAL INCOME TAXES.....	6,872.1	6,815.9	56.2	6,055.3	8,355.1	7,327.7	7,216.4
OTHER REVENUE :							
ESTATE TAXES	-	-	-	-	-	-	-
INSURANCE TAXES	278.9	277.5	1.4	258.8	309.1	287.0	290.5
INVESTMENT INCOME	5.3	9.1	(3.8)	9.2	15.5	13.5	14.7
PARIMUTUEL RACING	0.4	0.5	(0.1)	0.5	0.6	0.6	0.6
COURT RECEIPTS	3.4	3.6	(0.2)	2.6	4.1	2.9	4.1
OTHER INCOME	12.4	30.0	(17.6)	26.2	31.8	30.3	47.3
TOTAL OTHER REVENUES.....	300.4	320.7	(20.3)	297.3	361.1	334.3	357.2
TOTAL GENERAL FUND REVENUES.....	9,940.5	9,891.8	48.7	8,915.7	12,040.6	10,746.1	10,663.6

FOR INFORMATION PURPOSES ONLY

SELECTED EXPENDITURES AND TRANSFERS :							
CIGARETTE TAX DISTRIBUTIONS.....	6.7	6.5	0.2	7.6	8.0	9.3	10.3
OLD AGE PENSION.....	65.2	73.8	(8.6)	81.3	91.6	96.2	96.5
OLDER COLORADOANS.....	10.0	10.0	-	10.0	10.0	10.0	10.0
AGED PROPERTY TAX RELIEF AND HEATING CREDIT.....	4.4	4.4	-	5.5	5.7	6.9	8.7
FIREMEN AND POLICE PENSIONS.....	4.3	4.3	-	4.3	4.3	4.3	4.2
GAMING	-	-	-	-	-	-	15.2
AUGMENTING TRANSFERS IN	0.8	-	-	-	-	-	28.7
AUGMENTING TRANSFERS OUT	57.8	-	-	-	-	-	22.0
TRANSFER TO CONTROLLED MAINTENANCE TRUST	20.0	-	-	-	-	-	0.0
TRANSFER TO HIGHWAY USERS TAX FUND	-	-	-	-	-	-	79.0
STATE EDUCATION FUND FROM: WITHHOLDING.....	361.6	-	-	-	-	-	395.1
ESTIMATED TAX	92.8	-	-	-	-	-	103.0
CORPORATE TAX.....	35.4	-	-	-	-	-	41.9
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :							
SALES TAX TRANSFER (2.9% RATE)							
MEDICAL MARIJUANA.....	9.0	-	-	-	-	-	12.4
RETAIL MARIJUANA.....	4.8	-	-	-	-	-	28.1
RETAIL MARIJUANA SALES TAX (15% RATE)							
LOCAL GOVERNMENTS.....	14.3	-	-	-	-	-	14.7
RETAINED BY THE STATE.....	123.4	-	-	-	-	-	83.6
COLLECTIONS NOT YET ALLOCATED.....	-	-	-	-	-	-	-
RETAIL MARIJUANA EXCISE TAX (15% RATE)							
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND.....	40.0	-	-	-	-	-	40.0
PUBLIC SCHOOL FUND.....	17.2	-	-	-	-	-	31.8
COLLECTIONS NOT YET ALLOCATED.....	0.1	-	-	-	-	-	0.1
SELECTED REVENUES IN OTHER FUNDS :							
AVIATION FUND FROM SALES TAXES	21.3	-	-	-	-	-	23.7
UNCLAIMED PROPERTY TRUST FUND	101.4	-	-	-	-	-	61.2
TABOR REFUNDS TAKEN:							
SALES TAX REFUND	-	-	-	-	-	-	6.0
EARNED INCOME TAX CREDIT.....	0.4	-	-	-	-	-	3.2

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STATE OF COLORADO
GENERAL PURPOSE REVENUE FUND
MONTHLY COMPARATIVE REVENUE SUMMARY
FOR THE PERIOD ENDED APRIL 30, 2018
(EXPRESSED IN MILLIONS)

	July Total	Aug. Total	Sept Total	Oct Total	Nov Total	Dec Total	Jan Total	Feb Total	Mar Total	Apr Total	Rounded Monthly Totals Summarized
EXCISE TAXES :											
SALES	258.676	244.393	256.678	248.603	234.650	226.805	273.711	218.454	212.202	251.175	2,425.347
USE	25.367	22.598	24.601	26.407	24.065	24.341	31.434	21.969	23.587	29.515	253.884
CIGARETTE	3.370	3.223	3.474	2.747	2.853	2.686	2.316	3.141	2.208	2.750	28.768
TOBACCO	5.390	0.023	0.005	5.703	-	0.005	5.399	0.004	0.004	5.053	21.586
LIQUOR	4.684	3.505	4.179	3.635	3.659	3.984	4.828	2.928	3.213	3.758	38.373
TOTAL EXCISE TAXES	297.487	273.742	288.937	287.095	265.227	257.821	317.688	246.496	241.214	292.251	2,767.958
INCOME TAXES :											
INDIVIDUAL :											
WITHHOLDING	470.296	503.674	427.637	496.554	512.290	489.675	590.375	510.485	581.699	499.265	5,081.950
ESTIMATED	22.797	21.191	230.552	31.633	17.912	208.547	404.279	9.357	17.366	424.344	1,387.978
WITH RETURN	21.667	24.729	28.723	93.103	26.959	24.184	27.418	34.078	85.707	425.410	791.978
LESS : REFUNDS	(28.061)	(23.638)	(22.013)	(60.577)	(40.338)	(22.435)	(25.519)	(233.628)	(250.861)	(268.079)	(975.149)
PLUS : TABOR REFUNDS TAKEN	0.049	0.049	-	0.081	-	0.050	0.027	0.036	0.048	0.063	0.403
INDIVIDUAL (NET)	486.748	526.005	664.899	560.794	516.823	700.021	996.580	320.328	433.959	1,081.003	6,287.160
CORPORATE :											
CORPORATE (NET)	15.786	4.782	87.438	53.473	(19.925)	103.378	61.490	8.259	85.093	184.974	584.748
TOTAL INCOME TAXES	502.534	530.787	752.337	614.267	496.898	803.399	1,058.070	328.587	519.052	1,265.977	6,871.908
OTHER REVENUE :											
ESTATE TAXES	-	-	-	-	-	-	-	-	-	-	-
INSURANCE TAXES	46.082	20.860	(0.187)	50.459	13.389	(1.106)	4.342	51.517	43.898	49.695	278.949
INVESTMENT INCOME	0.361	1.257	1.389	1.156	0.817	(1.750)	0.589	0.575	0.565	0.366	5.325
PARIMUTUEL RACING	0.050	0.047	0.046	0.040	0.038	0.041	0.040	0.039	0.038	0.045	0.424
COURT RECEIPTS	-	0.538	0.287	0.351	0.353	0.427	0.459	0.528	0.055	0.400	3.398
OTHER INCOME	0.794	1.006	0.856	1.316	1.101	2.407	1.590	0.173	2.325	0.865	12.433
TOTAL OTHER REVENUES	47.287	23.708	2.391	53.322	15.698	0.019	7.020	52.832	46.881	51.371	300.529
TOTAL GENERAL FUND REVENUES	847.308	828.237	1,043.665	954.684	777.823	1,061.239	1,382.778	627.915	807.147	1,609.599	9,940.395
FOR INFORMATION PURPOSES ONLY											
SELECTED EXPENDITURES AND TRANSFERS :											
CIGARETTE TAX DISTRIBUTIONS	1.000	(0.996)	0.948	0.906	0.977	0.766	0.809	0.755	0.651	0.884	6.700
OLD AGE PENSION	-	-	-	28.444	10.000	-	5.942	6.880	13.948	-	65.214
OLDER COLORADOANS	-	-	10.000	-	-	-	-	-	-	-	10.000
AGED PROPERTY TAX RELIEF AND HEATING CREDIT	0.024	0.019	1.459	0.032	0.016	1.750	0.138	0.064	0.885	0.046	4.433
FIREMEN AND POLICE PENSIONS	-	-	-	-	1.742	2.227	-	0.220	0.160	-	4.349
GAMING	-	-	-	-	-	-	-	-	-	-	-
AUGMENTING TRANSFERS IN	-	-	-	-	-	-	-	0.809	-	-	0.809
AUGMENTING TRANSFERS OUT	23.549	2.441	(2.141)	7.789	-	-	-	0.809	-	25.321	57.768
TRANSFER TO CONTROLLED MAINTENANCE TRUST	-	20.000	-	-	-	-	-	-	-	-	20.000
TRANSFER TO HIGHWAY USERS TAX FUND	-	-	-	-	-	-	-	-	-	-	-
STATE EDUCATION FUND FROM: WITHHOLDING	35.444	35.444	35.636	35.636	35.636	35.838	35.838	35.838	38.157	38.157	361.624
ESTIMATED TAX	9.128	9.128	8.784	8.784	8.784	9.103	9.103	9.103	10.460	10.460	92.837
CORPORATE TAX	3.877	3.877	3.461	3.461	3.461	3.096	3.096	3.096	3.994	3.994	35.413
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :											
SALES TAX TRANSFER (2.9% RATE)											
MEDICAL MARIJUANA	1.013	1.004	1.025	1.003	0.951	0.802	0.902	0.793	0.735	0.784	9.012
RETAIL MARIJUANA	2.679	0.735	0.329	(0.003)	0.071	0.336	0.280	0.157	0.077	0.183	4.844
RETAIL MARIJUANA SALES TAX (15% RATE)											
LOCAL GOVERNMENTS	1.412	1.047	2.004	1.516	1.316	1.335	1.389	1.343	1.384	1.529	14.275
RETAINED BY THE STATE	8.001	14.088	13.130	13.635	11.811	11.987	12.471	12.075	12.421	13.746	123.365
COLLECTIONS NOT YET ALLOCATED	0.001	0.036	(0.089)	(0.026)	0.022	(0.015)	(0.043)	0.027	0.049	0.065	0.027
RETAIL MARIJUANA EXCISE TAX (15% RATE)											
PUBLIC SCHOOL CAPITAL CONSTRUCTION ASSISTANCE I	11.319	0.594	5.819	6.000	5.715	5.533	5.019	(0.001)	0.001	-	39.999
PUBLIC SCHOOL FUND	-	-	-	-	-	-	0.505	5.651	5.452	5.565	17.173
COLLECTIONS NOT YET ALLOCATED	0.010	0.029	(0.003)	(0.002)	0.056	0.043	0.095	0.106	(0.219)	0.034	0.149
SELECTED REVENUES IN OTHER FUNDS :											
AVIATION FUND FROM SALES TAXES	1.813	1.857	2.197	2.477	2.078	1.365	1.571	1.761	4.074	2.083	21.276
UNCLAIMED PROPERTY TRUST FUND	1.075	7.785	6.439	19.238	31.494	15.554	5.463	2.926	2.419	8.961	101.354
TABOR REFUNDS TAKEN:											
SALES TAX REFUND	0.004	0.002	-	0.002	-	0.002	0.003	0.001	-	0.003	0.017
EARNED INCOME TAX CREDIT	0.045	0.047	-	0.079	-	0.047	0.024	0.035	0.047	0.061	0.385

THIS DETAIL REPORT IS PREPARED ON THE SAME BASIS
AS THE MONTHLY & YEAR-TO-DATE REVENUE SUMMARY.

