

STATE OF COLORADO
GENERAL PURPOSE REVENUE FUND
MONTHLY COMPARATIVE REVENUE SUMMARY - CASH BASIS
FOR THE MONTH OF APRIL, 2019
(EXPRESSED IN MILLIONS)

	MONTHLY CASH BASIS
	ACTUAL
EXCISE TAXES :	
SALES	\$256.9
USE	28.0
CIGARETTE	2.3
TOBACCO	5.2
LIQUOR	3.1
TOTAL EXCISE TAXES.....	295.5
INCOME TAXES :	
INDIVIDUAL :	
WITHHOLDING	546.9
ESTIMATED	691.2
WITH RETURN	578.3
LESS : REFUNDS	(285.2)
PLUS : TABOR REFUNDS TAKEN	-
INDIVIDUAL (NET)	1,531.2
CORPORATE :	
CORPORATE (NET)	225.2
TOTAL INCOME TAXES.....	1,756.4
OTHER REVENUE :	
ESTATE TAXES	-
INSURANCE TAXES	48.2
INVESTMENT INCOME	1.7
PARIMUTUEL RACING	-
COURT RECEIPTS	0.4
OTHER INCOME	1.0
TOTAL OTHER REVENUES	51.3
TOTAL GENERAL FUND REVENUES	2,103.2

FOR INFORMATION PURPOSES ONLY

SELECTED EXPENDITURES AND TRANSFERS :	
CIGARETTE TAX DISTRIBUTIONS	0.7
OLD AGE PENSION	13.0
OLDER COLORADOANS	-
AGED PROPERTY TAX RELIEF AND HEATING CREDIT	0.1
FIREMEN AND POLICE PENSIONS	-
GAMING	-
AUGMENTING TRANSFERS IN	-
AUGMENTING TRANSFERS OUT	25.2
TRANSFER TO CONTROLLED MAINTENANCE TRUST	-
TRANSFER TO HIGHWAY USERS TAX FUND	-
STATE EDUCATION FUND FROM: WITHHOLDING	39.4
ESTIMATED TAX	8.8
CORPORATE TAX	4.8
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :	
SALES TAX TRANSFER (2.9% RATE)	
MEDICAL MARIJUANA	0.8
RETAIL MARIJUANA	0.1
RETAIL MARIJUANA SALES TAX (15% RATE)	
LOCAL GOVERNMENTS	1.7
RETAINED BY THE STATE	15.5
COLLECTIONS NOT YET ALLOCATED	-
RETAIL MARIJUANA EXCISE TAX (15% RATE)	
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND	2.0
PUBLIC SCHOOL FUND	2.9
COLLECTIONS NOT YET ALLOCATED	0.1
SELECTED REVENUES IN OTHER FUNDS :	
AVIATION FUND FROM SALES TAXES	2.3
AVIATION FUND FROM USE TAXES	-
TOTAL AVIATION FUND FROM TAXES	4.6
UNCLAIMED INSURANCE MONIES	-
UNCLAIMED PROPERTY TRUST FUND	12.2
TABOR REFUNDS TAKEN:	
SALES TAX REFUND	-
EARNED INCOME TAX CREDIT	-

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, 2019
(EXPRESSED IN MILLIONS)**

	YEAR-TO-DATE CASH BASIS				ANNUAL ACCRUAL BASIS		
	ACTUAL	CURRENT ESTIMATE MAR 19	OVER	ORIGINAL ESTIMATE JUN 18	CURRENT ESTIMATE MAR 19	ORIGINAL ESTIMATE JUN 18	AUDITED 2017-18 ACTUAL
			(UNDER) CURRENT ESTIMATE				
EXCISE TAXES :							
SALES	\$2,531.2	\$2,525.5	\$5.7	\$2,533.8	\$3,056.0	\$3,051.4	2,926.0
USE	291.1	296.1	(5.0)	271.0	358.6	325.6	309.9
CIGARETTE	27.5	27.3	0.2	27.1	32.9	32.6	34.6
TOBACCO	22.2	22.1	0.1	21.9	23.5	23.1	16.4
LIQUOR	39.4	39.5	(0.1)	39.0	48.1	47.4	46.5
TOTAL EXCISE TAXES	2,911.4	2,910.5	0.9	2,892.8	3,519.1	3,480.1	3,333.4
INCOME TAXES :							
INDIVIDUAL :							
WITHHOLDING	5,507.4	5,498.2	9.2	5,404.8	6,525.5	6,425.8	6,088.0
ESTIMATED	1,431.1	1,324.2	106.9	1,418.6	1,629.8	1,750.6	1,659.8
WITH RETURN	965.2	840.4	124.8	851.9	975.2	946.2	964.7
LESS : REFUNDS	(984.1)	(1,002.2)	18.1	(1,081.8)	(1,135.6)	(1,256.3)	(1,135.8)
PLUS : TABOR REFUNDS TAKEN	0.1	-	0.1	-	-	-	0.5
INDIVIDUAL (NET)	6,919.7	6,660.6	259.1	6,593.5	7,994.9	7,866.3	7,577.2
CORPORATE :							
CORPORATE (NET)	682.0	632.4	49.6	620.9	857.6	839.7	781.8
TOTAL INCOME TAXES	7,601.7	7,293.0	308.7	7,214.4	8,852.5	8,706.0	8,359.0
OTHER REVENUE :							
ESTATE TAXES	-	-	-	-	-	-	-
INSURANCE TAXES	289.4	284.2	5.2	281.5	315.3	313.6	303.6
INVESTMENT INCOME	12.6	7.0	5.6	9.6	14.0	16.3	19.5
PARIMUTUEL RACING	0.4	0.4	-	0.5	0.5	0.6	0.5
COURT RECEIPTS	3.2	4.0	(0.8)	3.6	4.5	4.0	4.4
OTHER INCOME	30.6	18.8	11.8	17.8	41.7	20.6	178.2
TOTAL OTHER REVENUES	336.2	314.4	21.8	313.0	376.0	355.1	506.2
TOTAL GENERAL FUND REVENUES	10,849.3	10,517.9	331.4	10,420.2	12,747.6	12,541.2	12,198.6

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SELECTED EXPENDITURES AND TRANSFERS :							
CIGARETTE TAX DISTRIBUTIONS	6.4	6.3	0.1	6.2	7.7	7.6	9.7
OLD AGE PENSION	68.2	62.2	6.0	84.6	87.5	102.6	91.3
OLDER COLORADOANS	10.0	10.0	-	-	10.0	-	25.0
AGED PROPERTY TAX RELIEF AND HEATING CREDIT	4.4	4.4	-	4.3	5.7	5.6	4.9
FIREMEN AND POLICE PENSIONS	4.2	4.3	(0.1)	4.3	4.3	4.3	4.4
GAMING	-	-	-	-	-	-	16.9
AUGMENTING TRANSFERS IN	20.8	-	-	-	-	-	55.4
AUGMENTING TRANSFERS OUT	476.3	-	-	-	-	-	88.5
TRANSFER TO CONTROLLED MAINTENANCE TRUST	30.0	-	-	-	-	-	20.0
TRANSFER TO HIGHWAY USERS TAX FUND	74.3	-	-	-	-	-	79.0
STATE EDUCATION FUND FROM: WITHHOLDING	400.7	-	-	-	-	-	453.5
ESTIMATED TAX	99.9	-	-	-	-	-	117.6
CORPORATE TAX	50.0	-	-	-	-	-	45.9
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :							
SALES TAX TRANSFER (2.9% RATE)							
MEDICAL MARIJUANA	7.7	-	-	-	-	-	10.6
RETAIL MARIJUANA	0.7	-	-	-	-	-	5.2
RETAIL MARIJUANA SALES TAX (15% RATE)							
LOCAL GOVERNMENTS	15.9	-	-	-	-	-	17.3
RETAINED BY THE STATE	142.8	-	-	-	-	-	150.3
COLLECTIONS NOT YET ALLOCATED	-	-	-	-	-	-	-
RETAIL MARIJUANA EXCISE TAX (15% RATE)							
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND	42.0	-	-	-	-	-	40.0
PUBLIC SCHOOL FUND	4.7	-	-	-	-	-	27.8
COLLECTIONS NOT YET ALLOCATED	(0.1)	-	-	-	-	-	0.2
SELECTED REVENUES IN OTHER FUNDS :							
AVIATION FUND FROM SALES TAXES	25.4	-	-	-	-	-	27.2
AVIATION FUND FROM USE TAXES	-	-	-	-	-	-	0.0
TOTAL AVIATION FUND FROM TAXES	50.7	-	-	-	-	-	54.3
UNCLAIMED INSURANCE MONIES	-	-	-	-	-	-	0.0
UNCLAIMED PROPERTY TRUST FUND	89.5	-	-	-	-	-	72.4
TABOR REFUNDS TAKEN:							
SALES TAX REFUND	-	-	-	-	-	-	0.0
EARNED INCOME TAX CREDIT	0.1	-	-	-	-	-	0.5

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
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MONTHLY COMPARATIVE REVENUE SUMMARY
FOR THE PERIOD ENDED APRIL 30, 2019
(EXPRESSED IN MILLIONS)**

Summarized Monthly Compared to Year-to-Date Totals

	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	271.004	267.586	263.153	258.126	246.780	234.381	283.116	230.368	219.753	256.947	2,531.214
USE	28.853	24.855	27.653	33.487	32.768	29.771	35.791	24.168	25.765	27.990	291.101
CIGARETTE	3.156	3.231	3.232	2.740	2.876	2.668	2.333	11.484	(6.541)	2.323	27.502
TOBACCO	5.715	0.003	0.001	5.857	0.032	0.009	5.531	(0.418)	0.215	5.216	22.161
LIQUOR	4.799	3.781	4.400	3.559	4.049	4.091	5.062	3.156	3.434	3.064	39.395
TOTAL EXCISE TAXES.....	313.527	299.456	298.439	303.769	286.505	270.920	331.833	268.758	242.626	295.540	2,911.373
INCOME TAXES :											
INDIVIDUAL :											
WITHHOLDING	523.748	540.325	472.665	546.752	543.449	556.152	635.316	549.612	592.451	546.916	5,507.386
ESTIMATED	43.954	26.111	256.672	35.297	21.166	53.637	268.044	11.731	23.230	691.247	1,431.089
WITH RETURN	23.667	31.001	29.481	105.058	26.115	23.373	23.579	35.264	89.398	578.260	965.196
LESS : REFUNDS	(28.741)	(24.042)	(18.285)	(62.481)	(39.748)	(22.498)	(27.092)	(237.660)	(238.309)	(285.227)	(984.083)
PLUS : TABOR REFUNDS TAKEN	0.022	0.017	0.012	0.019	0.014	0.009	0.007	0.013	0.010	0.020	0.143
INDIVIDUAL (NET)	562.650	573.412	740.545	624.645	550.996	610.673	899.854	358.960	466.780	1,531.216	6,919.731
CORPORATE :											
CORPORATE (NET)	29.426	20.935	173.323	31.381	(5.959)	101.829	38.118	8.377	59.399	225.156	681.985
TOTAL INCOME TAXES.....	592.076	594.347	913.868	656.026	545.037	712.502	937.972	367.337	526.179	1,756.372	7,601.716
OTHER REVENUE :											
ESTATE TAXES	-	-	-	-	-	-	-	-	-	-	-
INSURANCE TAXES	46.665	21.210	0.945	49.579	18.686	0.757	2.245	53.961	47.120	48.234	289.402
INVESTMENT INCOME	0.324	1.176	1.418	1.191	1.588	0.975	0.741	1.483	1.909	1.749	12.554
PARIMUTUEL RACING	0.049	0.043	0.044	0.040	0.037	0.042	0.039	0.037	0.038	0.043	0.412
COURT RECEIPTS	(0.190)	0.608	0.238	0.348	0.318	0.360	0.361	0.364	0.397	0.383	3.187
OTHER INCOME	0.737	2.876	0.832	0.922	1.060	1.628	15.239	2.554	3.837	0.951	30.636
TOTAL OTHER REVENUES	47.585	25.913	3.477	52.080	21.689	3.762	18.625	58.399	53.301	51.360	336.191
TOTAL GENERAL FUND REVENUES	953.188	919.716	1,215.784	1,011.875	853.231	987.184	1,288.430	694.494	822.106	2,103.272	10,849.280

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SELECTED EXPENDITURES AND TRANSFERS :											
CIGARETTE TAX DISTRIBUTIONS	(0.907)	0.907	0.887	0.909	0.909	0.771	0.809	0.751	0.656	0.745	6.437
OLD AGE PENSION	-	-	10.036	19.458	-	6.456	12.874	6.410	-	12.994	68.228
OLDER COLORADOANS	-	-	10.000	-	-	-	-	-	-	-	10.000
AGED PROPERTY TAX RELIEF AND HE	0.035	0.016	1.419	0.023	0.022	1.741	0.095	0.054	0.880	0.103	4.388
FIREMEN AND POLICE PENSIONS	-	-	-	-	-	3.259	0.596	0.235	0.089	(0.016)	4.163
GAMING	-	-	-	-	-	-	-	-	-	-	-
AUGMENTING TRANSFERS IN	-	-	2.428	0.817	8.907	-	-	8.630	-	-	20.782
AUGMENTING TRANSFERS OUT	523.287	0.450	(73.950)	(1.740)	-	-	3.000	-	-	25.242	476.289
TRANSFER TO CONTROLLED MAINTEN	30.000	-	-	-	-	-	-	-	-	-	30.000
TRANSFER TO HIGHWAY USERS TAX F	74.250	-	-	-	-	-	-	-	-	-	74.250
STATE EDUCATION FUND FROM: WITH	39.853	39.853	40.210	40.210	40.210	40.508	40.508	40.508	39.425	39.425	400.710
ESTIMATED TAX	9.898	9.898	9.872	9.872	9.872	10.939	10.939	10.939	8.815	8.815	99.859
CORPORATE TAX	4.856	4.856	5.017	5.017	5.017	5.165	5.165	5.165	4.849	4.849	49.956
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :											
SALES TAX TRANSFER (2.9% RATE)											
MEDICAL MARIJUANA	0.752	0.765	0.826	0.791	0.759	0.779	0.715	0.727	0.721	0.822	7.657
RETAIL MARIJUANA	0.041	0.104	0.138	(0.162)	0.098	0.064	0.054	0.109	0.125	0.142	0.713
RETAIL MARIJUANA SALES TAX (15% RATE)											
LOCAL GOVERNMENTS	1.595	1.681	1.687	1.628	1.520	1.476	1.613	1.483	1.457	1.718	15.858
RETAINED BY THE STATE	14.351	15.130	15.186	14.633	13.737	13.228	14.567	13.320	13.111	15.504	142.767
COLLECTIONS NOT YET ALLOCATEI	0.022	(0.088)	0.019	0.074	(0.064)	0.065	(0.049)	0.021	(0.002)	(0.035)	(0.037)
RETAIL MARIJUANA EXCISE TAX (15% RATE)											
PUBLIC SCHOOL CAPITAL CONSTRU	5.290	4.413	4.548	4.769	4.524	4.489	3.946	5.343	2.677	1.967	41.966
PUBLIC SCHOOL FUND	-	-	-	-	-	-	-	-	1.735	2.928	4.663
COLLECTIONS NOT YET ALLOCATEI	(0.075)	0.016	0.569	(0.086)	0.107	0.203	(0.289)	(0.058)	(0.518)	0.061	(0.070)
SELECTED REVENUES IN OTHER FUNDS :											
AVIATION FUND FROM SALES TAXES	2.782	2.868	2.868	2.510	2.848	2.490	2.445	2.271	1.989	2.297	25.368
AVIATION FUND FROM USE TAXES	-	-	-	-	-	-	-	-	-	-	-
TOTAL AVIATION FUND FROM TAXE	2.782	2.868	11.386	5.020	5.697	4.979	4.890	4.542	3.978	4.594	50.736
UNCLAIMED INSURANCE MONIES	-	-	-	-	-	-	-	-	-	-	-
UNCLAIMED PROPERTY TRUST FUND	0.694	1.307	1.657	22.571	35.639	7.663	2.733	2.861	2.163	12.190	89.478
TABOR REFUNDS TAKEN:											
SALES TAX REFUND	0.001	0.001	-	-	0.001	-	-	0.001	-	-	0.004
EARNED INCOME TAX CREDIT	0.020	0.016	0.012	0.019	0.013	0.009	0.007	0.012	0.010	0.020	0.138

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