



**STATEMENT OF GAMING REVENUES,
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

**FOR THE FIRST (1) MONTH ENDED
JULY 31, 2025**

**DIVISION OF GAMING
STATEMENT OF REVENUES
GAMING TAXES, AND EXPENDITURES
(UNAUDITED)**

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COLORADO DIVISION OF GAMING
TAX REVENUES COMPARISON
JULY 31, 2025 AND 2024

The Colorado Limited Gaming Control Commission assesses taxes based on adjusted gross proceeds (AGP).

The tax rates for period ending June 30, 2026 are:

3% on AGP from charitable gaming
.25% on amounts up to \$2 million
2% on amounts over \$2 million and up to \$5 million
9% on amounts over \$5 million and up to \$8 million
11% on amounts over \$8 million and up to \$10 million
16% on amounts over \$10 million and up to \$13 million
20% on amounts over \$13 million

The tax rates for year ending June 30, 2026 are the same as they were for year ending June 30, 2025.

For Periods Beginning July 1, 2024 and 2025 through July 31, 2024 and 2025

<u>AGP Comparison</u>					
Range	Prior Year AGP	Current Year AGP	Difference	Percent Change	
\$0 - \$2 Million	\$ 19,469,830	\$ 23,273,970	\$ 3,804,140	19.54%	
\$2 - \$5 Million	\$ 19,005,227	\$ 15,341,861	\$ (3,663,366)	(19.28)%	
\$5 - \$13 Million	\$ 18,802,694	\$ 20,768,266	\$ 1,965,572	10.45%	
\$13+ Million	\$ 39,119,826	\$ 40,998,186	\$ 1,878,360	4.80%	
Total	<u>\$ 96,397,577</u>	<u>\$ 100,382,283</u>	<u>\$ 3,984,706</u>	<u>4.13%</u>	

<u>Tax Comparison</u>					
Range	Prior Year Tax	Current Year Tax	Difference	Percent Change	
\$0 - \$2 Million	\$ 108,675	\$ 108,185	\$ (490)	(0.45)%	
\$2 - \$5 Million	\$ 300,104	\$ 306,837	\$ 6,733	2.24%	
\$5 - \$13 Million	\$ 2,801,808	\$ 3,047,900	\$ 246,092	8.78%	
\$13+ Million	\$ 2,623,965	\$ 2,999,637	\$ 375,672	14.32%	
Total	<u>\$ 5,834,552</u>	<u>\$ 6,462,559</u>	<u>\$ 628,007</u>	<u>10.76%</u>	

<u>Open Casinos Comparison</u>			
Range	Prior Year No. of Tax Returns Filed by Casinos	This Year No. of Tax Returns Filed by Casinos	Difference
\$0 - \$2 Million	21	23	2
\$2 - \$5 Million	8	6	(2)
\$5 - \$13 Million	2	2	0
\$13+ Million	2	2	0
Total	<u>33</u>	<u>33</u>	<u>0</u>

**COLORADO DIVISION OF GAMING
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
FIRST MONTH ENDED JULY 31, 2025 AND 2024**

	FY 2026				FY 2025			
	EXTENDED GAMING FUND	RESPONSIBLE GAMING GRANT FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS	EXTENDED GAMING FUND	RESPONSIBLE GAMING GRANT FUND	LIMITED GAMING FUND	TOTAL GAMING FUNDS
REVENUES:								
Gaming Taxes	\$ 0	\$ 0	\$ 6,462,574	\$ 6,462,574	\$ 0	\$ 0	\$ 5,880,984	\$ 5,880,984
License and Application Fees	0	0	101,386	101,386	0	0	96,601	96,601
Background Investigations	0	0	47,542	47,542	0	0	49,764	49,764
Fines	0	0	0	0	0	0	252	252
Interest Income	4,831	5,346	0	10,177	529	3,358	484,719	488,606
Other Revenue	0	0	41	41	0	0	0	0
TOTAL REVENUES	4,831	5,346	6,611,543	6,621,720	529	3,358	6,512,320	6,516,207
EXPENDITURES:								
Salaries and Benefits	0	10,762	942,777	953,539	0	9,876	882,254	892,130
Annual and Sick Leave Payouts	0	0	0	0	0	0	931	931
Professional Services	0	0	4,929	4,929	0	0	6,076	6,076
Travel	0	3,059	430	3,489	0	1,642	413	2,055
Automobiles	0	0	22,503	22,503	0	0	19,760	19,760
Printing	0	0	1,567	1,567	0	0	1,363	1,363
Police Supplies	0	0	2,063	2,063	0	0	2,085	2,085
Computer Services & Name Searches	0	0	7,415	7,415	0	0	7,984	7,984
Materials, Supplies, and Services	0	896	43,604	44,500	0	1,352	43,586	44,938
Postage	0	0	573	573	0	0	459	459
Telephone	0	38	10,529	10,567	0	46	6,807	6,853
Utilities	0	0	1,971	1,971	0	0	1,709	1,709
Other Operating Expenditures	0	0	5,942	5,942	0	0	4,497	4,497
Leased Space	0	0	7,944	7,944	0	0	11,553	11,553
EXPENDITURES - SUBTOTAL	0	14,755	1,052,247	1,067,002	0	12,916	989,477	1,002,393
STATE AGENCY SERVICES								
Division of Fire Prevention and Control	0	0	20,000	20,000	0	0	19,600	19,600
Colorado State Patrol	0	0	379,000	379,000	0	0	376,000	376,000
Indirect Costs - Department of Revenue	0	0	135,724	135,724	0	0	138,044	138,044
Colorado Department of Law	0	0	15,357	15,357	0	0	15,305	15,305
OIT Purchased Services	0	0	89,033	89,033	0	0	58,886	58,886
TOTAL STATE AGENCY SERVICES	0	0	639,114	639,114	0	0	607,835	607,835
Background Expenditures	0	0	40,006	40,006	0	0	28,533	28,533
TOTAL EXPENDITURES	0	14,755	1,731,367	1,746,122	0	12,916	1,625,845	1,638,761
Excess of Revenues Over Expenditures	4,831	(9,409)	4,880,176	4,875,598	529	(9,558)	4,886,475	4,877,446
FUND BALANCE AT JULY 1, 2025 & 2024	47,181,290	4,366,826	3,367,289	54,915,405	46,434,925	3,583,759	2,706,136	52,724,820
TOTAL FUND BAL. JULY 31, 2025 & 2024	\$ 47,186,121	\$ 4,357,417	\$ 8,247,465	\$ 59,791,003	\$ 46,435,454	\$ 3,574,201	\$ 7,592,611	\$ 57,602,266