

Section 2

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DELAWARE



FISCAL NOTEBOOK

2025 Edition

*Department of
Finance*

STATE GENERAL FUND
REVENUE BY CATEGORY (FY 1970 - FY 1973)
(net of refunds, \$ in millions)

FISCAL YEAR	1970		1971			1972			1973		
REVENUE CATEGORY	Amount	% of Total Revenue	Amount	% Change Over '70	% of Total Revenue	Amount	% Change Over '71	% of Total Revenue	Amount	% Change Over '72	% of Total Revenue
Individual Income Tax	\$74.0	34.9%	\$90.3	21.9%	36.7%	\$90.8	0.6%	34.4%	\$89.7	-1.2%	32.4%
Corporate Income Tax	13.8	6.5%	13.4	-3.4%	5.4%	17.6	31.7%	6.7%	19.1	8.5%	6.9%
Franchise Tax	40.4	19.1%	52.6	30.1%	21.4%	45.7	-13.1%	17.3%	46.8	2.4%	16.9%
LLC-LP Tax	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle & Fuel Tax	27.5	13.0%	29.0	5.4%	11.8%	39.5	36.1%	15.0%	41.1	4.1%	14.9%
Bus. & Occup. Gross Rec.	6.9	3.3%	8.5	23.4%	3.5%	11.3	32.3%	4.3%	12.3	8.8%	4.4%
Hospital Board & Treatment	2.6	1.2%	3.5	34.1%	1.4%	3.7	6.0%	1.4%	4.6	24.3%	1.7%
Dividend & Interest	0.7	0.3%	0.5	-32.7%	0.2%	1.1	128.2%	0.4%	2.0	81.8%	0.7%
Cigarette Taxes	9.0	4.3%	9.5	5.1%	3.9%	11.8	24.5%	4.5%	12.0	1.7%	4.3%
Alcoholic Beverage Tax	3.8	1.8%	4.0	3.3%	1.6%	4.9	24.0%	1.9%	4.5	-8.2%	1.6%
Inheritance Taxes	5.4	2.5%	4.7	-12.4%	1.9%	4.2	-10.4%	1.6%	4.6	9.5%	1.7%
Insurance Taxes	3.0	1.4%	3.4	11.6%	1.4%	3.9	15.9%	1.5%	2.8	-28.2%	1.0%
Realty Transfer Tax	2.3	1.1%	2.3	2.3%	1.0%	4.7	100.1%	1.8%	7.1	51.1%	2.6%
Public Utility	-	-	-	-	-	5.9	-	2.2%	8.0	35.6%	2.9%
Business Entity Fees	-	-	-	-	-	3.4	-	1.3%	3.4	0.0%	1.2%
Lottery	-	-	-	-	-	-	-	-	-	-	-
Abandoned Property	-	-	-	-	-	-	-	-	-	-	-
Bank Franchise Tax	-	-	-	-	-	-	-	-	-	-	-
Other	22.5	10.6%	24.5	8.9%	9.9%	15.7	-35.8%	5.9%	18.5	17.8%	6.7%
TOTAL REVENUE	\$212.1	100.0%	\$246.1	16.0%	100.0%	\$264.2	7.4%	100.0%	\$276.5	4.7%	100.0%

NOTE: FY 1970 and FY 1971 Personal Income and Corp. Income tax figures do not include refunds. Prior to FY 1974, Bus. & Occup. Gross Receipts consisted of Bus. & Occup. Licenses.

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 1974 - FY 1977)
(net of refunds, \$ in millions)**

FISCAL YEAR	1974			1975			1976			1977		
	Amount	% Change Over '73	% of Total Revenue	Amount	% Change Over '74	% of Total Revenue	Amount	% Change Over '75	% of Total Revenue	Amount	% Change Over '76	% of Total Revenue
Individual Income Tax	\$118.8	32.4%	36.7%	\$139.6	17.5%	39.3%	\$145.1	3.9%	37.8%	\$162.3	11.9%	40.1%
Corporate Income Tax	22.9	19.9%	7.1%	16.4	-28.4%	4.6%	20.5	25.0%	5.3%	30.5	48.8%	7.5%
Franchise Tax	50.1	7.1%	15.5%	52.4	4.6%	14.7%	63.9	21.9%	16.7%	55.5	-13.1%	13.7%
LLC-LP Tax	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle & Fuel Tax	42.7	3.9%	13.2%	44.2	3.5%	12.4%	44.6	0.9%	11.6%	47.8	7.2%	11.8%
Bus. & Occup. Gross Rec.	12.7	3.3%	3.9%	16.5	29.9%	4.6%	20.9	26.7%	5.4%	24.4	16.7%	6.0%
Hospital Board & Treatment	5.5	19.6%	1.7%	5.7	3.6%	1.6%	10.5	84.2%	2.7%	7.8	-25.7%	1.9%
Dividend & Interest	4.7	135.0%	1.5%	5.9	25.5%	1.7%	5.1	-13.6%	1.3%	-	-	0.0%
Cigarette Taxes	11.9	-0.8%	3.7%	11.6	-2.5%	3.3%	12.1	4.3%	3.2%	12.2	0.8%	3.0%
Alcoholic Beverage Tax	4.5	0.0%	1.4%	4.5	0.0%	1.3%	4.5	0.0%	1.2%	4.4	-2.2%	1.1%
Inheritance Taxes	4.1	-10.9%	1.3%	7.8	90.2%	2.2%	5.9	-24.4%	1.5%	5.6	-5.1%	1.4%
Insurance Taxes	3.1	10.7%	1.0%	2.9	-6.5%	0.8%	3.4	17.2%	0.9%	3.9	14.7%	1.0%
Realty Transfer Tax	8.0	12.7%	2.5%	6.8	-15.0%	1.9%	7.7	13.2%	2.0%	8.6	11.7%	2.1%
Public Utility	9.5	18.8%	2.9%	13.1	37.9%	3.7%	8.3	-36.6%	2.2%	8.5	2.4%	2.1%
Business Entity Fees	2.3	-32.4%	0.7%	2.1	-8.7%	0.6%	2.6	23.8%	0.7%	2.8	7.7%	0.7%
Lottery	-	-	-	-	-	-	2.3	-	0.6%	1.9	-17.4%	0.5%
Abandoned Property	-	-	-	-	-	-	-	-	-	-	-	-
Bank Franchise Tax	-	-	-	-	-	-	1.7	-	0.4%	1.4	-17.6%	0.3%
Other	23.2	25.4%	7.2%	25.8	11.2%	7.3%	24.5	-5.0%	6.4%	27.5	12.2%	6.8%
TOTAL REVENUE	\$324.0	17.2%	100.0%	\$355.3	9.7%	100.0%	\$383.6	8.0%	100.0%	\$405.1	5.6%	100.0%

NOTE: Prior to FY 1974, Bus. & Occup. Gross Receipts consisted of Bus. & Occup. Licenses. In FY 1974, the definition of Gross Receipts and Bus. Occup. Licenses were changed. Beginning with FY 1974, Bus. & Occup. Licenses are reflected in Other.

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 1978 - FY 1981)
(net of refunds, \$ in millions)**

FISCAL YEAR	1978			1979			1980			1981		
	REVENUE CATEGORY	Amount	% Change Over '77	% of Total Revenue	Amount	% Change Over '78	% of Total Revenue	Amount	% Change Over '79	% of Total Revenue	Amount	% Change Over '80
Individual Income Tax		\$184.5	13.7%	39.4%	\$215.9	17.0%	40.4%	\$233.6	8.2%	41.7%	\$261.9	12.1%
Corporate Income Tax	42.6	39.7%	9.1%	47.6	11.7%	8.9%	37.8	-20.6%	6.7%	30.4	-19.6%	5.1%
Franchise Tax	57.6	3.8%	12.3%	59.9	4.0%	11.2%	63.3	5.7%	11.3%	66.7	5.4%	11.1%
LLC-LP Tax	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle & Fuel Tax	54.6	14.2%	11.7%	54.1	-0.9%	10.1%	51.6	-4.6%	9.2%	51.3	-0.6%	8.6%
Bus. & Occup. Gross Rec.	34.3	40.6%	7.3%	40.1	16.9%	7.5%	45.9	14.5%	8.2%	52.3	13.9%	8.7%
Hospital Board & Treatment	14.2	82.1%	3.0%	18.4	29.6%	3.4%	20.8	13.0%	3.7%	24.8	19.2%	4.1%
Dividend & Interest	0.9	-	0.2%	4.9	444.4%	0.9%	10.7	118.4%	1.9%	11.7	9.3%	2.0%
Cigarette Taxes	12.4	1.6%	2.6%	12.0	-3.2%	2.2%	12.0	0.0%	2.1%	12.4	3.3%	2.1%
Alcoholic Beverage Tax	4.5	2.3%	1.0%	4.6	2.2%	0.9%	4.7	2.2%	0.8%	5.3	12.8%	0.9%
Inheritance Taxes	6.4	14.3%	1.4%	6.4	0.0%	1.2%	7.7	20.3%	1.4%	8.0	3.9%	1.3%
Insurance Taxes	4.1	5.1%	0.9%	5.2	26.8%	1.0%	5.6	7.7%	1.0%	6.3	12.5%	1.1%
Realty Transfer Tax	9.5	10.5%	2.0%	11.2	17.9%	2.1%	12.9	15.2%	2.3%	12.3	-4.7%	2.1%
Public Utility	9.9	16.5%	2.1%	10.9	10.1%	2.0%	13.8	26.6%	2.5%	15.9	15.2%	2.7%
Business Entity Fees	3.5	25.0%	0.7%	4.7	34.3%	0.9%	5.1	8.5%	0.9%	6.2	21.6%	1.0%
Lottery	1.6	-15.8%	0.3%	4.2	162.5%	0.8%	5.5	31.0%	1.0%	7.3	32.7%	1.2%
Abandoned Property	-	-	-	-	-	-	-	-	-	-	-	-
Bank Franchise Tax	2.2	57.1%	0.5%	2.6	18.2%	0.5%	2.2	-15.4%	0.4%	2.5	13.6%	0.4%
Other	25.8	-6.2%	5.5%	32.1	24.4%	6.0%	27.3	-15.0%	4.9%	24.5	-10.3%	4.1%
TOTAL REVENUE	\$468.6	15.7%	100.0%	\$534.8	14.1%	100.0%	\$560.5	4.8%	100.0%	\$599.8	7.0%	100.0%

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 1982 - FY 1985)
(net of refunds, \$ in millions)**

FISCAL YEAR	1982			1983			1984			1985		
	REVENUE CATEGORY	Amount	% Change Over '81	% of Total Revenue	Amount	% Change Over '82	% of Total Revenue	Amount	% Change Over '83	% of Total Revenue	Amount	% Change Over '84
Individual Income Tax	\$286.1	9.2%	44.3%	\$313.9	9.7%	45.7%	\$343.4	9.4%	44.7%	\$365.6	6.5%	41.5%
Corporate Income Tax	34.2	12.5%	5.3%	27.6	-19.3%	4.0%	33.4	21.0%	4.3%	57.2	71.3%	6.5%
Franchise Tax	71.9	7.8%	11.1%	75.4	4.9%	11.0%	81.8	8.5%	10.6%	110.6	35.2%	12.5%
LLC-LP Tax	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle & Fuel Tax	52.4	2.1%	8.1%	56.0	6.9%	8.2%	62.4	11.4%	8.1%	66.7	6.9%	7.6%
Bus. & Occup. Gross Rec.	56.1	7.3%	8.7%	58.8	4.8%	8.6%	64.9	10.4%	8.4%	71.5	10.2%	8.1%
Hospital Board & Treatment	24.8	0.0%	3.8%	31.9	28.6%	4.6%	33.0	3.4%	4.3%	34.6	4.8%	3.9%
Dividend & Interest	20.9	78.6%	3.2%	17.5	-16.3%	2.5%	11.3	-35.4%	1.5%	21.3	88.5%	2.4%
Cigarette Taxes	12.6	1.6%	2.0%	12.3	-2.4%	1.8%	12.0	-2.4%	1.6%	12.3	2.5%	1.4%
Alcoholic Beverage Tax	5.0	-5.7%	0.8%	5.1	2.0%	0.7%	5.0	-2.0%	0.7%	5.1	2.0%	0.6%
Inheritance Taxes	8.0	0.0%	1.2%	8.0	0.0%	1.2%	10.4	30.0%	1.4%	13.0	25.0%	1.5%
Insurance Taxes	6.7	6.3%	1.0%	6.5	-3.0%	0.9%	7.6	16.9%	1.0%	8.4	10.5%	1.0%
Realty Transfer Tax	10.6	-13.8%	1.6%	12.5	17.9%	1.8%	19.2	53.6%	2.5%	21.6	12.5%	2.4%
Public Utility	18.6	17.0%	2.9%	18.8	1.1%	2.7%	20.8	10.6%	2.7%	20.8	0.0%	2.4%
Business Entity Fees	6.8	9.7%	1.1%	6.6	-2.9%	1.0%	10.4	57.6%	1.4%	10.3	-1.0%	1.2%
Lottery	9.5	30.1%	1.5%	11.0	15.8%	1.6%	13.3	20.9%	1.7%	15.5	16.5%	1.8%
Abandoned Property	-	-	-	-	-	-	-	-	-	-	-	-
Bank Franchise Tax	2.2	-12.0%	0.3%	4.1	86.4%	0.6%	9.5	131.7%	1.2%	17.9	88.4%	2.0%
Other	19.5	-20.4%	3.0%	20.6	5.6%	3.0%	30.2	46.6%	3.9%	29.6	-2.0%	3.4%
TOTAL REVENUE	\$645.9	7.7%	100.0%	\$686.6	6.3%	100.0%	\$768.6	11.9%	100.0%	\$882.0	14.8%	100.0%

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 1986 - FY 1989)
(net of refunds, \$ in millions)**

FISCAL YEAR	1986			1987			1988			1989		
	Amount	% Change Over '85	% of Total Revenue	Amount	% Change Over '86	% of Total Revenue	Amount	% Change Over '87	% of Total Revenue	Amount	% Change Over '88	% of Total Revenue
Individual Income Tax	\$344.4	-5.8%	38.7%	\$356.4	3.5%	37.1%	\$378.1	6.1%	36.8%	\$427.1	13.0%	38.2%
Corporate Income Tax	57.7	0.9%	6.5%	74.7	29.5%	7.8%	83.8	12.2%	8.2%	101.8	21.5%	9.1%
Franchise Tax	118.5	7.1%	13.3%	133.6	12.7%	13.9%	165.2	23.6%	16.1%	180.9	9.5%	16.2%
LLC-LP Tax	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle & Fuel Tax	70.4	5.5%	7.9%	73.4	4.3%	7.6%	64.6	-12.0%	6.3%	18.8	-70.9%	1.7%
Bus. & Occup. Gross Rec.	73.4	2.7%	8.3%	78.8	7.4%	8.2%	78.7	-0.2%	7.7%	84.9	7.9%	7.6%
Hospital Board & Treatment	36.5	5.5%	4.1%	41.3	13.2%	4.3%	46.2	11.9%	4.5%	46.7	1.1%	4.2%
Dividend & Interest	19.8	-7.0%	2.2%	13.6	-31.3%	1.4%	15.2	11.8%	1.5%	16.5	8.6%	1.5%
Cigarette Taxes	12.3	0.0%	1.4%	12.2	-0.8%	1.3%	12.6	3.3%	1.2%	12.2	-3.2%	1.1%
Alcoholic Beverage Tax	5.0	-2.0%	0.6%	5.1	2.0%	0.5%	5.0	-2.0%	0.5%	4.9	-2.0%	0.4%
Inheritance Taxes	14.1	8.5%	1.6%	11.8	-16.3%	1.2%	10.7	-9.3%	1.0%	15.1	41.1%	1.3%
Insurance Taxes	9.4	11.9%	1.1%	10.8	14.9%	1.1%	12.0	11.1%	1.2%	19.0	58.3%	1.7%
Realty Transfer Tax	25.8	19.4%	2.9%	31.2	20.9%	3.2%	28.5	-8.7%	2.8%	41.4	45.3%	3.7%
Public Utility	19.4	-6.7%	2.2%	16.9	-12.9%	1.8%	17.2	1.8%	1.7%	17.9	4.1%	1.6%
Business Entity Fees	12.9	25.2%	1.5%	17.5	35.7%	1.8%	15.5	-11.4%	1.5%	13.8	-11.0%	1.2%
Lottery	17.0	9.7%	1.9%	16.8	-1.2%	1.7%	20.5	22.0%	2.0%	23.2	13.2%	2.1%
Abandoned Property	-	-	-	-	-	-	-	-	-	-	-	-
Bank Franchise Tax	23.1	29.1%	2.6%	32.5	40.7%	3.4%	36.9	13.5%	3.6%	53.6	45.3%	4.8%
Other	29.6	0.0%	3.3%	35.3	19.3%	3.7%	37.2	5.4%	3.6%	41.5	11.6%	3.7%
TOTAL REVENUE	\$889.3	0.8%	100.0%	\$961.9	8.2%	100.0%	\$1,027.7	6.8%	100.0%	\$1,119.3	8.9%	100.0%

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 1990 - FY 1993)
(net of refunds, \$ in millions)**

FISCAL YEAR	1990			1991			1992			1993		
	Amount	% Change Over '89	% of Total Revenue	Amount	% Change Over '90	% of Total Revenue	Amount	% Change Over '91	% of Total Revenue	Amount	% Change Over '92	% of Total Revenue
Individual Income Tax	\$455.8	6.7%	39.4%	\$461.0	1.1%	39.9%	\$486.7	5.6%	38.4%	\$516.1	6.0%	39.2%
Corporate Income Tax	66.4	-34.8%	5.7%	48.4	-27.1%	4.2%	43.1	-11.0%	3.4%	38.4	-10.9%	2.9%
Franchise Tax	182.6	0.9%	15.8%	183.5	0.5%	15.9%	269.8	47.0%	21.3%	255.9	-5.2%	19.4%
LLC-LP Tax	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle & Fuel Tax	3.2	-83.0%	0.3%	0.0	-100.0%	0.0%	0.0	-	-	0.0	-	-
Bus. & Occup. Gross Rec.	87.2	2.7%	7.5%	98.1	12.5%	8.5%	96.9	-1.2%	7.6%	102.0	5.3%	7.7%
Hospital Board & Treatment	49.9	6.9%	4.3%	50.2	0.6%	4.3%	57.7	14.9%	4.5%	54.8	-5.0%	4.2%
Dividend & Interest	17.4	5.5%	1.5%	13.9	-20.1%	1.2%	10.6	-23.7%	0.8%	9.5	-10.4%	0.7%
Cigarette Taxes	11.8	-3.3%	1.0%	17.5	48.3%	1.5%	19.7	12.6%	1.6%	20.1	2.0%	1.5%
Alcoholic Beverage Tax	4.9	0.0%	0.4%	8.9	81.6%	0.8%	10.9	22.5%	0.9%	11.5	5.5%	0.9%
Inheritance Taxes	15.6	3.3%	1.3%	17.9	14.7%	1.5%	36.5	103.9%	2.9%	37.5	2.7%	2.8%
Insurance Taxes	15.9	-16.3%	1.4%	14.7	-7.5%	1.3%	25.1	70.7%	2.0%	21.4	-14.7%	1.6%
Realty Transfer Tax	37.6	-9.2%	3.3%	31.5	-16.2%	2.7%	30.3	-3.8%	2.4%	31.3	3.3%	2.4%
Public Utility	18.4	2.8%	1.6%	19.1	3.8%	1.7%	19.7	3.1%	1.6%	21.4	8.6%	1.6%
Business Entity Fees	15.3	10.9%	1.3%	18.7	22.2%	1.6%	21.1	12.8%	1.7%	24.3	15.2%	1.8%
Lottery	25.0	7.8%	2.2%	25.3	1.2%	2.2%	28.0	10.7%	2.2%	29.0	3.6%	2.2%
Abandoned Property	35.8	-	3.1%	24.0	-33.0%	2.1%	18.8	-21.7%	1.5%	31.7	68.6%	2.4%
Bank Franchise Tax	51.4	-4.1%	4.4%	74.0	44.0%	6.4%	61.4	-17.0%	4.8%	75.3	22.6%	5.7%
Other	62.5	50.6%	5.4%	48.5	-22.4%	4.2%	32.7	-32.6%	2.6%	37.2	13.8%	2.8%
TOTAL REVENUE	\$1,156.7	3.3%	100.0%	\$1,155.2	-0.1%	100.0%	\$1,269.0	9.9%	100.0%	\$1,317.4	3.8%	100.0%

NOTE: Prior to 1990, Abandoned Property was included in Other.

STATE GENERAL FUND
REVENUE BY CATEGORY (FY 1994 - FY 1997)
(net of refunds, \$ in millions)

FISCAL YEAR	1994			1995			1996			1997		
	Amount	% Change Over '93	% of Total Revenue	Amount	% Change Over '94	% of Total Revenue	Amount	% Change Over '95	% of Total Revenue	Amount	% Change Over '96	% of Total Revenue
Individual Income Tax	\$546.9	6.0%	37.7%	\$588.6	7.6%	36.9%	\$631.4	7.3%	38.3%	\$662.7	5.0%	37.4%
Corporate Income Tax	61.3	59.6%	4.2%	86.8	41.6%	5.4%	75.1	-13.5%	4.6%	87.6	16.7%	4.9%
Franchise Tax	278.3	8.8%	19.2%	295.9	6.3%	18.6%	311.3	5.2%	18.9%	348.7	12.0%	19.7%
LLC-LP Tax	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle & Fuel Tax	0.0	-	-	0.0	-	-	0.0	-	-	0.0	-	-
Bus. & Occup. Gross Rec.	107.3	5.2%	7.4%	112.0	4.4%	7.0%	110.9	-1.0%	6.7%	116.1	4.7%	6.6%
Hospital Board & Treatment	56.3	2.7%	3.9%	64.8	15.1%	4.1%	67.1	3.5%	4.1%	77.2	15.1%	4.4%
Dividend & Interest	10.3	8.4%	0.7%	14.4	39.8%	0.9%	18.3	26.8%	1.1%	17.5	-4.2%	1.0%
Cigarette Taxes	20.9	4.0%	1.4%	21.9	4.8%	1.4%	21.9	0.1%	1.3%	21.9	-0.1%	1.2%
Alcoholic Beverage Tax	11.9	3.5%	0.8%	11.5	-3.4%	0.7%	12.2	6.3%	0.7%	10.9	-10.9%	0.6%
Inheritance Taxes	22.1	-41.1%	1.5%	25.5	15.4%	1.6%	21.6	-15.5%	1.3%	30.5	41.5%	1.7%
Insurance Taxes	29.6	38.3%	2.0%	27.3	-7.8%	1.7%	26.3	-3.6%	1.6%	28.2	7.2%	1.6%
Realty Transfer Tax	32.7	4.5%	2.3%	34.8	6.4%	2.2%	37.6	8.1%	2.3%	37.6	0.0%	2.1%
Public Utility	23.2	8.4%	1.6%	22.9	-1.3%	1.4%	23.7	3.7%	1.4%	22.5	-5.2%	1.3%
Business Entity Fees	22.4	-7.8%	1.5%	23.8	6.3%	1.5%	27.7	16.4%	1.7%	29.5	6.5%	1.7%
Lottery	35.6	22.8%	2.5%	43.2	21.3%	2.7%	57.8	33.8%	3.5%	96.0	66.1%	5.4%
Abandoned Property	61.7	94.6%	4.3%	83.9	36.0%	5.3%	76.0	-9.4%	4.6%	71.1	-6.4%	4.0%
Bank Franchise Tax	93.6	24.3%	6.5%	98.5	5.2%	6.2%	90.9	-7.7%	5.5%	84.9	-6.6%	4.8%
Other	34.9	-6.2%	2.4%	38.6	10.6%	2.4%	38.4	-0.5%	2.3%	27.3	-28.9%	1.5%
TOTAL REVENUE	\$1,449.0	10.0%	100.0%	\$1,594.4	10.0%	100.0%	\$1,648.3	3.4%	100.0%	\$1,770.2	7.4%	100.0%

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 1998 - FY 2001)
(net of refunds, \$ in millions)**

FISCAL YEAR	1998			1999			2000			2001		
	REVENUE CATEGORY	Amount	% Change Over '97	% of Total Revenue	Amount	% Change Over '98	% of Total Revenue	Amount	% Change Over '99	% of Total Revenue	Amount	% Change Over '00
Individual Income Tax	\$761.3	14.9%	37.2%	\$770.6	1.2%	35.2%	\$732.6	-4.9%	32.1%	\$718.3	-2.0%	30.8%
Corporate Income Tax	84.8	-3.2%	4.1%	93.4	10.1%	4.3%	106.0	13.5%	4.7%	61.8	-41.7%	2.7%
Franchise Tax	385.8	10.6%	18.9%	414.8	7.5%	18.9%	460.8	11.1%	20.2%	519.6	12.8%	22.3%
LLC/LP Tax	6.7	-	0.3%	9.9	46.8%	0.5%	13.6	37.9%	0.6%	18.4	35.3%	0.8%
Motor Vehicle & Fuel Tax	0.0	-	0%	0.0	-	0%	0.0	-	0%	0.0	-	0%
Bus. & Occup. Gross Rec.	127.7	10.0%	6.2%	130.9	2.5%	6.0%	135.2	3.3%	5.9%	139.4	3.1%	6.0%
Hospital Board & Treatment	80.3	4.0%	3.9%	76.1	-5.2%	3.5%	80.6	5.9%	3.5%	83.2	3.2%	3.6%
Dividend & Interest	24.8	41.7%	1.2%	26.8	8.1%	1.2%	37.7	40.7%	1.7%	38.2	1.3%	1.6%
Cigarette Taxes	23.4	6.8%	1.1%	24.7	5.6%	1.1%	26.5	7.3%	1.2%	27.4	3.4%	1.2%
Alcoholic Beverage Tax	9.7	-11.0%	0.5%	11.2	15.5%	0.5%	10.9	-2.7%	0.5%	11.6	6.4%	0.5%
Inheritance Taxes	37.3	22.3%	1.8%	27.5	-26.3%	1.3%	40.9	48.7%	1.8%	41.2	0.7%	1.8%
Insurance Taxes	31.2	10.6%	1.5%	35.5	13.8%	1.6%	37.5	5.6%	1.6%	40.2	7.2%	1.7%
Realty Transfer Tax	37.6	0.0%	1.8%	39.7	5.6%	1.8%	38.5	-3.0%	1.7%	39.2	1.8%	1.7%
Public Utility	21.4	-4.9%	1.0%	22.8	6.5%	1.0%	26.4	15.8%	1.2%	30.4	15.2%	1.3%
Business Entity Fees	36.3	23.1%	1.8%	39.3	8.3%	1.8%	47.4	20.6%	2.1%	45.2	-4.6%	1.9%
Lottery	125.4	30.6%	6.1%	168.0	34.0%	7.7%	185.4	10.4%	8.1%	204.6	10.4%	8.8%
Abandoned Property	106.7	50.1%	5.2%	125.9	18.0%	5.7%	148.0	17.6%	6.5%	163.0	10.1%	7.0%
Bank Franchise Tax	120.4	41.8%	5.9%	139.1	15.5%	6.3%	106.8	-23.2%	4.7%	96.7	-9.5%	4.2%
Other	25.4	-7.0%	1.2%	34.5	36.0%	1.6%	44.2	28.0%	1.9%	50.6	14.5%	2.2%
TOTAL REVENUE	\$2,046.2	15.6%	100.0%	\$2,190.7	7.1%	100.0%	\$2,279.0	4.0%	100.0%	\$2,329.0	2.2%	100.0%

NOTE: Prior to 1998, LLC/LP Tax and Franchise Tax Refunds were included in Other.

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 2002 - FY 2005)
(net of refunds, \$ in millions)**

FISCAL YEAR	2002			2003			2004			2005		
	REVENUE CATEGORY	Amount	% Change Over '01	% of Total Revenue	Amount	% Change Over '02	% of Total Revenue	Amount	% Change Over '03	% of Total Revenue	Amount	% Change Over '04
Individual Income Tax	\$713.7	-0.6%	29.4%	\$710.3	-0.5%	29.2%	\$781.2	10.0%	28.6%	\$882.5	13.0%	30.7%
Corporate Income Tax	133.0	115.2%	5.5%	66.3	-50.2%	2.7%	81.0	22.2%	3.0%	113.9	40.6%	4.0%
Franchise Tax	471.7	-9.2%	19.4%	431.1	-8.6%	17.7%	499.2	15.8%	18.2%	491.1	-1.6%	17.1%
LLC/LP Tax	22.0	19.3%	0.9%	25.0	13.8%	1.0%	51.0	104.0%	1.9%	63.4	24.3%	2.2%
Motor Vehicle & Fuel Tax	0.0	N/A	0.0%	0.0	N/A	0.0%	0.0	N/A	0.0%	0.0	N/A	0.0%
Bus. & Occup. Gross Rec.	137.9	-1.1%	5.7%	147.6	7.0%	6.1%	161.5	9.4%	5.9%	176.6	9.3%	6.1%
Hospital Board & Treatment	82.3	-1.1%	3.4%	81.9	-0.5%	3.4%	84.0	2.6%	3.1%	54.5	-35.1%	1.9%
Dividend & Interest	30.5	-20.2%	1.3%	20.8	-31.8%	0.9%	9.0	-56.7%	0.3%	9.1	1.1%	0.3%
Cigarette Taxes	27.9	1.8%	1.2%	36.7	31.5%	1.5%	75.7	106.3%	2.8%	80.7	6.6%	2.8%
Alcoholic Beverage Tax	11.7	0.9%	0.5%	12.2	4.3%	0.5%	13.4	9.8%	0.5%	13.8	3.0%	0.5%
Inheritance Taxes	41.6	1.0%	1.7%	39.3	-5.5%	1.6%	13.4	-65.9%	0.5%	6.4	-52.2%	0.2%
Insurance Taxes	55.3	37.6%	2.3%	53.6	-3.1%	2.2%	54.4	1.5%	2.0%	57.0	4.8%	2.0%
Realty Transfer Tax	50.2	28.1%	2.1%	66.0	31.5%	2.7%	88.6	34.2%	3.2%	113.6	28.2%	3.9%
Public Utility	29.2	-3.9%	1.2%	32.8	12.3%	1.3%	34.1	4.0%	1.2%	36.5	7.0%	1.3%
Business Entity Fees	43.8	-3.1%	1.8%	39.2	-10.5%	1.6%	49.5	26.3%	1.8%	57.8	16.8%	2.0%
Lottery	230.0	12.4%	9.5%	213.0	-7.4%	8.7%	222.0	4.2%	8.1%	234.0	5.4%	8.1%
Abandoned Property	150.0	-8.0%	6.2%	224.8	49.8%	9.2%	293.4	30.6%	10.7%	257.2	-12.3%	8.9%
Bank Franchise Tax	118.4	22.4%	4.9%	141.5	19.5%	5.8%	136.6	-3.5%	5.0%	134.8	-1.3%	4.7%
Other	76.5	51.3%	3.2%	94.3	23.3%	3.9%	87.5	-7.3%	3.2%	94.7	8.3%	3.3%
TOTAL REVENUE	\$2,425.7	4.2%	100.0%	\$2,436.4	0.4%	100.0%	\$2,735.5	12.3%	100.0%	\$2,877.6	5.2%	100.0%

NOTE: Prior to FY 2002, Abandoned Property Refunds were included in Other.

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 2006 - FY 2009)
(net of refunds, \$ in millions)**

FISCAL YEAR	2006			2007			2008			2009		
	Amount	% Change Over '05	% of Total Revenue	Amount	% Change Over '06	% of Total Revenue	Amount	% Change Over '07	% of Total Revenue	Amount	% Change Over '08	% of Total Revenue
Individual Income Tax	\$1,015.4	15.1%	32.0%	\$1,008.3	-0.7%	30.6%	\$1,006.9	-0.1%	30.0%	\$910.7	-9.6%	28.9%
Corporate Income Tax	162.6	42.8%	5.1%	140.3	-13.7%	4.3%	178.5	27.2%	5.3%	126.5	-29.1%	4.0%
Franchise Tax	512.3	4.3%	16.2%	530.5	3.6%	16.1%	557.6	5.1%	16.6%	567.9	1.8%	18.0%
LLC/LP Tax	76.5	20.7%	2.4%	91.9	20.2%	2.8%	107.6	17.0%	3.2%	137.1	27.4%	4.4%
Motor Vehicle & Fuel Tax	0.0	NA	0.0%	0.0	NA	0.0%	0.0	NA	0.0%	0.0	NA	0.0%
Bus. & Occup. Gross Rec.	179.3	1.5%	5.7%	157.3	-12.3%	4.8%	162.1	3.1%	4.8%	164.1	1.2%	5.2%
Hospital Board & Treatment	59.9	9.9%	1.9%	63.6	6.2%	1.9%	71.3	12.1%	2.1%	77.0	8.0%	2.4%
Dividend & Interest	13.5	48.4%	0.4%	25.3	87.4%	0.8%	32.9	30.0%	1.0%	8.9	-72.9%	0.3%
Cigarette Taxes	88.5	9.7%	2.8%	88.3	-0.2%	2.7%	125.3	41.9%	3.7%	125.7	0.3%	4.0%
Alcoholic Beverage Tax	14.2	2.9%	0.4%	14.8	4.2%	0.4%	14.7	-0.7%	0.4%	15.5	5.4%	0.5%
Inheritance Taxes	4.9	-23.4%	0.2%	0.4	-91.8%	0.0%	0.3	-25.0%	0.0%	0.1	-66.7%	0.0%
Insurance Taxes	66.8	17.2%	2.1%	88.3	32.2%	2.7%	80.8	-8.5%	2.4%	77.3	-4.3%	2.5%
Realty Transfer Tax	116.9	2.9%	3.7%	90.9	-22.2%	2.8%	76.0	-16.4%	2.3%	44.6	-41.3%	1.4%
Public Utility	39.4	7.9%	1.2%	46.2	17.3%	1.4%	48.1	4.1%	1.4%	55.9	16.2%	1.8%
Business Entity Fees	61.8	6.9%	1.9%	65.4	5.8%	2.0%	63.4	-3.1%	1.9%	50.8	-19.9%	1.6%
Lottery	248.8	6.3%	7.8%	256.7	3.2%	7.8%	252.5	-1.6%	7.5%	248.0	-1.8%	7.9%
Abandoned Property	317.4	23.4%	10.0%	354.8	11.8%	10.8%	371.6	4.7%	11.1%	374.4	0.7%	11.9%
Bank Franchise Tax	132.7	-1.6%	4.2%	175.2	32.0%	5.3%	129.7	-26.0%	3.9%	81.8	-36.9%	2.6%
Other	59.0	-37.7%	1.9%	91.9	55.8%	2.8%	77.5	-15.8%	2.3%	81.7	5.5%	2.6%
TOTAL REVENUE	\$3,169.9	10.2%	100.0%	\$3,290.2	3.8%	100.0%	\$3,356.7	2.0%	100.0%	\$3,148.0	-6.2%	100.0%

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 2010 - FY 2013)
(net of refunds, \$ in millions)**

FISCAL YEAR	2010			2011			2012			2013		
	Amount	% Change Over '09	% of Total Revenue	Amount	% Change Over '10	% of Total Revenue	Amount	% Change Over '11	% of Total Revenue	Amount	% Change Over '12	% of Total Revenue
Individual Income Tax	\$853.1	-6.3%	26.4%	\$997.2	16.9%	28.2%	\$1,041.9	4.5%	31.0%	\$1,139.8	9.4%	30.6%
Corporate Income Tax	87.9	-30.5%	2.7%	168.3	91.5%	4.8%	119.1	-29.2%	3.5%	187.9	57.8%	5.0%
Franchise Tax	620.5	8.1%	19.2%	603.5	-2.7%	17.1%	601.1	-0.4%	17.9%	596.9	-0.7%	16.0%
LLC/LP Tax	145.0	5.8%	4.5%	156.3	7.8%	4.4%	164.9	5.5%	4.9%	179.9	9.1%	4.8%
Motor Vehicle & Fuel Tax	0.0	0.0%	0.0%	0.0	0.0%	0.0%	0.0	0.0%	0.0%	0.0	0.0%	0.0%
Bus. & Occup. Gross Rec.	194.6	18.6%	6.0%	201.1	3.3%	5.7%	233.4	16.1%	6.9%	226.3	-3.1%	6.1%
Hospital Board & Treatment	74.7	-3.0%	2.3%	70.5	-5.6%	2.0%	65.2	-7.5%	1.9%	59.7	-8.5%	1.6%
Dividend & Interest	10.9	22.5%	0.3%	8.9	-18.3%	0.3%	10.6	19.1%	0.3%	6.3	-40.8%	0.2%
Cigarette Taxes	132.3	5.3%	4.1%	129.1	-2.4%	3.7%	120.8	-6.4%	3.6%	115.2	-4.6%	3.1%
Alcoholic Beverage Tax	16.1	3.9%	0.5%	16.9	5.0%	0.5%	17.1	1.2%	0.5%	18.4	7.7%	0.5%
Inheritance Taxes	0.3	200.0%	0.0%	16.2	5300.0%	0.5%	12.0	-25.9%	0.4%	5.3	-55.9%	0.1%
Insurance Taxes	51.8	-33.0%	1.6%	62.9	21.4%	1.8%	69.7	10.8%	2.1%	66.9	-4.0%	1.8%
Realty Transfer Tax	46.9	5.2%	1.4%	44.1	-6.0%	1.2%	31.6	-28.3%	0.9%	42.3	33.7%	1.1%
Public Utility	56.7	1.4%	1.8%	57.2	0.9%	1.6%	45.4	-20.6%	1.4%	44.5	-2.0%	1.2%
Business Entity Fees	74.9	47.4%	2.3%	83.1	10.9%	2.4%	84.5	1.7%	2.5%	89.8	6.3%	2.4%
Lottery	275.5	11.1%	8.5%	287.0	4.2%	8.1%	269.0	-6.3%	8.0%	235.3	-12.5%	6.3%
Abandoned Property	478.2	22.0%	14.8%	412.9	-13.7%	11.7%	300.6	-27.2%	8.9%	553.3	84.0%	14.8%
Bank Franchise Tax	54.0	-34.0%	1.7%	119.7	121.7%	3.4%	112.5	-6.0%	3.3%	103.5	-8.0%	2.8%
Other	61.7	-68.3%	1.9%	96.5	56.4%	2.7%	59.8	-38.0%	1.8%	58.7	-2.0%	1.6%
TOTAL REVENUE	\$3,235.1	2.8%	100.0%	\$3,531.4	9.2%	100.0%	\$3,359.3	-4.9%	100.0%	\$3,729.8	11.0%	100.0%

NOTE: As of FY 12, Insurance Taxes include both Department of Labor and Department of Insurance fines, fees, and settlements. Prior to FY 12, these revenues were accounted for under "Other."

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 2014 - FY 2017)
(net of refunds, \$ in millions)**

FISCAL YEAR	2014			2015			2016			2017		
	REVENUE CATEGORY	Amount	% Change Over '13	% of Total Revenue	Amount	% Change Over '14	% of Total Revenue	Amount	% Change Over '15	% of Total Revenue	Amount	% Change Over '16
Individual Income Tax	\$1,187.7	4.2%	33.2%	\$1,251.9	5.4%	31.7%	\$1,286.6	2.8%	32.6%	\$1,333.2	3.6%	33.2%
Corporate Income Tax	102.0	-45.7%	2.9%	269.5	164.2%	6.8%	143.3	-46.8%	3.6%	120.8	-15.7%	3.0%
Franchise Tax	618.8	3.7%	17.3%	666.5	7.7%	16.9%	694.2	4.2%	17.6%	702.5	1.2%	17.5%
LLC/LP Tax	195.8	8.8%	5.5%	244.4	24.8%	6.2%	268.8	10.0%	6.8%	284.3	5.8%	7.1%
Motor Vehicle & Fuel Tax	0.0	0.0%	0.0%	0.0	0.0%	0.0%	0.0	0.0%	0.0%	0.0	0.0%	0.0%
Bus. & Occup. Gross Rec.	226.5	0.1%	6.3%	223.4	-1.4%	5.6%	234.1	4.8%	5.9%	239.5	2.3%	6.0%
Hospital Board & Treatment	48.9	-18.0%	1.4%	46.3	-5.3%	1.2%	48.4	4.5%	1.2%	43.5	-10.1%	1.1%
Dividend & Interest	2.8	-55.4%	0.1%	2.8	0.0%	0.1%	3.1	10.7%	0.1%	3.9	25.8%	0.1%
Cigarette Taxes	114.7	-0.4%	3.2%	102.7	-10.5%	2.6%	111.8	8.9%	2.8%	112.3	0.4%	2.8%
Alcoholic Beverage Tax	19.6	6.5%	0.5%	20.7	5.6%	0.5%	20.3	-1.9%	0.5%	20.6	1.5%	0.5%
Inheritance Taxes	1.3	-75.5%	0.0%	5.8	346.2%	0.1%	9.3	60.3%	0.2%	2.1	-77.4%	0.1%
Insurance Taxes	61.9	-7.5%	1.7%	68.0	9.9%	1.7%	60.2	-11.5%	1.5%	70.7	17.4%	1.8%
Realty Transfer Tax	60.3	42.7%	1.7%	73.6	22.1%	1.9%	89.5	21.6%	2.3%	96.4	7.7%	2.4%
Public Utility	47.4	6.6%	1.3%	47.2	-0.4%	1.2%	45.0	-4.7%	1.1%	43.7	-2.9%	1.1%
Business Entity Fees	96.0	6.9%	2.7%	102.7	7.0%	2.6%	104.8	2.0%	2.7%	110.8	5.7%	2.8%
Lottery	214.6	-8.8%	6.0%	202.3	-5.7%	5.1%	211.0	4.3%	5.3%	205.1	-2.8%	5.1%
Abandoned Property	430.0	-22.3%	12.0%	446.9	3.9%	11.3%	450.3	0.8%	11.4%	449.2	-0.3%	11.2%
Bank Franchise Tax	102.7	-0.8%	2.9%	95.0	-7.5%	2.4%	92.5	-2.6%	2.3%	88.2	-4.6%	2.2%
Other	41.7	-28.8%	1.2%	85.4	104.6%	2.2%	71.6	-16.2%	1.8%	86.3	20.6%	2.2%
TOTAL REVENUE	\$3,572.7	-4.2%	100.0%	\$3,955.1	10.7%	100.0%	\$3,944.8	-0.3%	100.0%	\$4,013.1	1.7%	100.0%

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 2018 - FY 2021)
(net of refunds, \$ in millions)**

FISCAL YEAR	2018			2019			2020			2021		
	REVENUE CATEGORY	Amount	% Change Over '17	% of Total Revenue	Amount	% Change Over '18	% of Total Revenue	Amount	% Change Over '19	% of Total Revenue	Amount	% Change Over '20
Individual Income Tax	\$1,428.2	7.1%	32.5%	\$1,527.5	7.0%	33.3%	\$1,472.1	-3.6%	32.5%	\$1,888.4	28.3%	35.0%
Corporate Income Tax	89.7	-25.7%	2.0%	147.8	64.8%	3.2%	116.5	-21.2%	2.6%	209.7	80.0%	3.9%
Franchise Tax	846.8	20.5%	19.3%	894.2	5.6%	19.5%	945.6	5.8%	20.9%	1,070.8	13.2%	19.9%
LLC/LP Tax	305.1	7.3%	6.9%	322.0	5.6%	7.0%	345.1	7.2%	7.6%	385.3	11.6%	7.1%
Motor Vehicle & Fuel Tax	0.0	0.0%	0.0%	0.0	0.0%	0.0%	0.0	0.0%	0.0%	0.0	0.0%	0.0%
Bus. & Occup. Gross Rec.	245.0	2.3%	5.6%	259.3	5.9%	5.6%	253.8	-2.1%	5.6%	279.9	10.3%	5.2%
Hospital Board & Treatment	38.1	-12.4%	0.9%	35.4	-7.2%	0.8%	26.3	-25.6%	0.6%	23.1	-12.1%	0.4%
Dividend & Interest	11.7	200.0%	0.3%	24.9	112.9%	0.5%	47.1	89.1%	1.0%	64.0	35.8%	1.2%
Cigarette Taxes	123.0	9.5%	2.8%	122.6	-0.3%	2.7%	119.2	-2.8%	2.6%	115.7	-2.9%	2.1%
Alcoholic Beverage Tax	26.6	29.1%	0.6%	26.6	0.0%	0.6%	25.2	-5.3%	0.6%	32.7	29.8%	0.6%
Inheritance Taxes	6.8	223.8%	0.2%	0.8	-88.0%	0.0%	0.1	-87.8%	0.0%	0.0	-100.0%	0.0%
Insurance Taxes	73.4	3.8%	1.7%	86.6	17.9%	1.9%	76.4	-11.8%	1.7%	97.1	27.0%	1.8%
Realty Transfer Tax	143.8	49.2%	3.3%	154.3	7.3%	3.4%	166.2	7.7%	3.7%	236.5	42.4%	4.4%
Public Utility	43.1	-1.4%	1.0%	37.0	-14.2%	0.8%	35.8	-3.3%	0.8%	35.0	-2.0%	0.7%
Business Entity Fees	119.0	7.4%	2.7%	123.0	3.3%	2.7%	127.0	3.3%	2.8%	148.3	16.7%	2.8%
Lottery	212.0	3.4%	4.8%	215.8	1.8%	4.7%	177.4	-17.8%	3.9%	215.7	21.6%	4.0%
Unclaimed Property	506.2	12.7%	11.5%	439.7	-13.1%	9.6%	444.2	1.0%	9.8%	448.6	1.0%	8.3%
Bank Franchise Tax	89.2	1.1%	2.0%	100.8	13.1%	2.2%	80.9	-19.8%	1.8%	74.9	-7.5%	1.4%
Other	85.3	-1.2%	1.9%	73.6	-13.8%	1.6%	66.9	-9.0%	1.5%	64.6	-3.5%	1.2%
TOTAL REVENUE	\$4,393.0	9.5%	100.0%	\$4,591.9	4.5%	100.0%	\$4,525.8	-1.4%	100.0%	\$5,390.3	19.1%	100.0%

NOTE: The response to the COVID-19 pandemic had significant, direct impacts on revenue collections in FY 2020. Due dates for first quarter estimated payments for both the Individual Income Tax and Corporate Income tax were delayed until July 15, 2020 (FY 2021), as were final payments for tax year 2019. In addition, Delaware casinos were closed from March 18 to June 1, resulting in no collections of nontraditional lottery revenues during that time.

**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 2022 - FY 2025)
(net of refunds, \$ in millions)**

FISCAL YEAR	2022			2023			2024			2025		
	REVENUE CATEGORY	Amount	% Change Over '21	% of Total Revenue	Amount	% Change Over '22	% of Total Revenue	Amount	% Change Over '23	% of Total Revenue	Amount	% Change Over '24
Individual Income Tax	\$1,909.4	1.1%	32.8%	\$2,112.9	10.7%	33.6%	\$2,216.9	4.9%	34.9%	\$2,383.2	7.5%	35.6%
Corporate Income Tax	314.2	49.8%	5.4%	383.9	22.2%	6.1%	344.8	-10.2%	5.4%	371.4	7.7%	5.5%
Franchise Tax	1,286.1	20.1%	22.1%	1,382.3	7.5%	22.0%	1,301.8	-5.8%	20.5%	1,304.2	0.2%	19.5%
LLC/LP Tax	422.6	9.7%	7.2%	474.9	12.4%	7.5%	495.8	4.4%	7.8%	522.1	5.3%	7.8%
Bus. & Occup. Gross Rec.	331.0	18.3%	5.7%	353.2	6.7%	5.6%	365.2	3.4%	5.8%	388.5	6.4%	5.8%
Hospital Board & Treatment	21.0	-9.2%	0.4%	20.9	-0.4%	0.3%	22.4	7.1%	0.4%	23.5	5.0%	0.4%
Dividend & Interest	12.6	-80.3%	0.2%	37.3	195.8%	0.6%	133.7	258.6%	2.1%	165.5	23.7%	2.5%
Cigarette Taxes	115.3	-0.3%	2.0%	104.9	-9.0%	1.7%	92.4	-11.9%	1.5%	87.5	-5.3%	1.3%
Alcoholic Beverage Tax	30.9	-5.5%	0.5%	32.2	4.2%	0.5%	31.7	-1.6%	0.5%	31.5	-0.6%	0.5%
Insurance Taxes	98.6	1.6%	1.7%	107.5	9.0%	1.7%	92.0	-14.4%	1.4%	100.3	9.1%	1.5%
Realty Transfer Tax	304.3	28.6%	5.2%	246.7	-18.9%	3.9%	198.7	-19.4%	3.1%	235.8	18.7%	3.5%
Public Utility	29.6	-15.5%	0.5%	35.7	20.5%	0.6%	34.5	-3.4%	0.5%	36.0	4.4%	0.5%
Business Entity Fees	164.2	10.8%	2.8%	158.1	-3.7%	2.5%	159.3	0.7%	2.5%	171.4	7.6%	2.6%
Lottery	236.0	9.4%	4.0%	239.6	1.5%	3.8%	245.9	2.6%	3.9%	230.0	-6.5%	3.4%
Unclaimed Property	349.4	-22.1%	6.0%	415.7	19.0%	6.6%	410.5	-1.2%	6.5%	426.0	3.8%	6.4%
Bank Franchise Tax	113.2	51.2%	1.9%	105.8	-6.6%	1.7%	100.3	-5.2%	1.6%	114.8	14.4%	1.7%
Other	91.3	41.3%	1.6%	83.6	-8.5%	1.3%	103.1	23.4%	1.6%	102.5	-0.6%	1.5%
TOTAL REVENUE	\$5,829.9	8.2%	100.0%	\$6,295.1	8.0%	100.0%	\$6,348.9	0.9%	100.0%	\$6,694.3	5.4%	100.0%

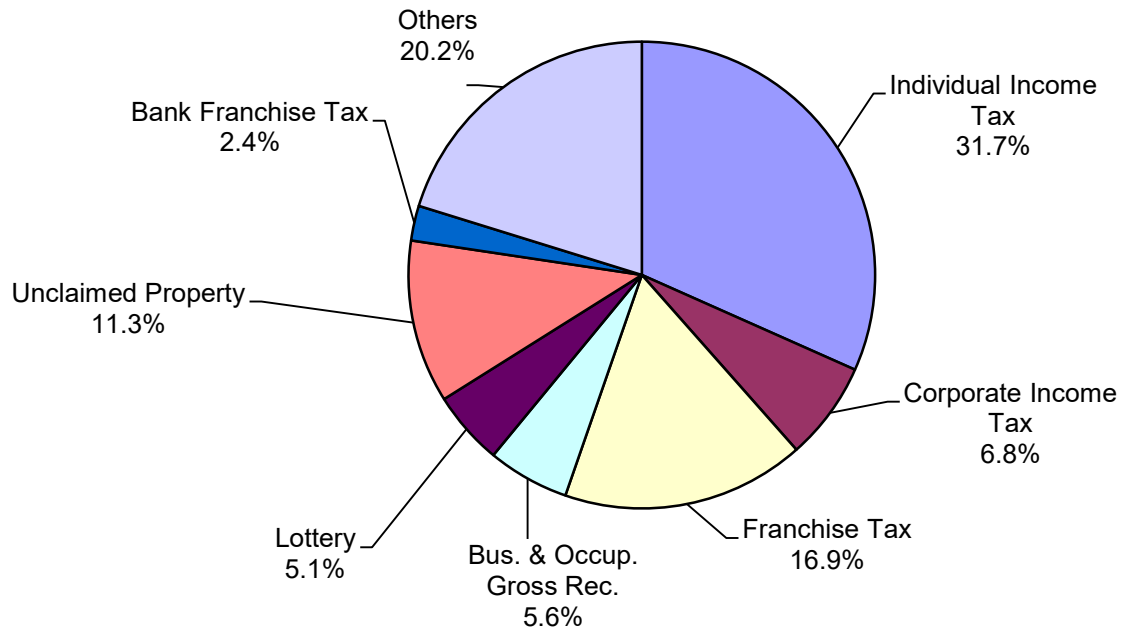
**STATE GENERAL FUND
REVENUE BY CATEGORY (FY 2026)
(net of refunds, \$ in millions)**

FISCAL YEAR	2026*		
REVENUE CATEGORY	Amount	% Change Over '25	% of Total Revenue
Individual Income Tax	\$2,524.9	5.9%	37.8%
Corporate Income Tax	198.5	-46.6%	3.0%
Franchise Tax	1,318.9	1.1%	19.7%
LLC/LP Tax	522.6	0.1%	7.8%
Bus. & Occup. Gross Rec.	404.4	4.1%	6.1%
Hospital Board & Treatment	21.4	-8.9%	0.3%
Dividend & Interest	165.5	0.0%	2.5%
Cigarette Taxes	82.4	-5.8%	1.2%
Alcoholic Beverage Tax	31.4	-0.3%	0.5%
Insurance Taxes	82.7	-17.6%	1.2%
Realty Transfer Tax	262.0	11.1%	3.9%
Public Utility	35.2	-2.2%	0.5%
Business Entity Fees	167.0	-2.6%	2.5%
Lottery	244.0	6.1%	3.7%
Unclaimed Property	424.0	-0.5%	6.3%
Bank Franchise Tax	96.4	-16.0%	1.4%
Other	102.8	0.3%	1.5%
TOTAL REVENUE	\$6,684.1	-0.2%	100.0%

* FY 2026 figures are projections from the October 2025 DEFAC meeting.

**STATE GENERAL FUND
REVENUES BY CATEGORY
FY 2015 v FY 2025**

FY 2015



FY 2025

