

FY 2026 State General Fund Receipts

Final Report: December 2025

Revenue Source	FY 2026 December Estimate	FY 2026 December Actual	Dollar Change From Estimate	Percent Change From Estimate	FY 2025 December Actual	Dollar Change From Prior FY Month	Percent Change From Prior FY Month
Income Taxes:							
Individual	\$485,000,000	\$447,998,451	(\$37,001,549)	(7.6) %	\$451,451,214	(\$3,452,764)	(0.8) %
Corporation	245,000,000	223,148,830	(21,851,170)	(8.9)	275,370,970	(52,222,140)	(19.0)
Financial Institutions	9,400,000	11,289,153	1,889,153	20.1	10,085,551	1,203,601	11.9
Total	\$739,400,000	\$682,436,433	(\$56,963,567)	(7.7) %	\$736,907,736	(\$54,471,302)	(7.4) %
Sales & Use Taxes:							
Retail Sales	\$207,000,000	\$208,297,216	\$1,297,216	0.6 %	\$211,788,651	(\$3,491,436)	(1.6) %
Compensating Use	78,000,000	78,444,444	444,444	0.6	73,633,968	4,810,476	6.5
Total	\$285,000,000	\$286,741,660	\$1,741,660	0.6 %	\$285,422,619	\$1,319,040	0.5 %
Other Excise Taxes:							
Cigarette	\$6,600,000	\$6,179,427	(\$420,573)	(6.4) %	\$7,153,673	(\$974,246)	(13.6) %
Tobacco Products	840,000	811,009	(28,991)	(3.5)	801,254	9,755	1.2
Liquor Gallonage	2,000,000	1,944,517	(55,483)	(2.8)	1,924,656	19,861	1.0
Liquor Enforcement	7,300,000	8,177,675	877,675	12.0	7,841,104	336,571	4.3
Liquor Drink	1,240,000	1,373,802	133,802	10.8	1,288,502	85,300	6.6
Gas Severance	420,000	317,911	(102,089)	(24.3)	356,067	(38,155)	(10.7)
Oil Severance	2,200,000	1,835,717	(364,283)	(16.6)	2,347,537	(511,820)	(21.8)
Total	\$20,600,000	\$20,640,058	\$40,058	0.2 %	\$21,712,794	(\$1,072,735)	(4.9) %
Subtotal - KDOR Tax Collections	\$1,045,000,000	\$989,818,151	(\$55,181,849)	(5.3) %	\$1,044,043,149	(\$54,224,998)	(5.2) %
Other Taxes:							
Insurance Premiums	\$86,000,000	\$82,822,496	(\$3,177,504)	(3.7) %	\$82,166,354	\$656,143	0.8 %
Motor Carrier	1,160,000	838,011	(321,989)	(27.8)	1,158,861	(320,849)	(27.7)
Corporate Franchise	150,000	(830)	(150,830)	(100.6)	99,355	(100,185)	(100.8)
Miscellaneous	320,000	433,803	113,803	35.6	351,351	82,453	23.5
Total	\$87,630,000	\$84,093,481	(\$3,536,519)	(4.0) %	\$83,775,920	\$317,561	0.4 %
Total Taxes	\$1,132,630,000	\$1,073,911,632	(\$58,718,368)	(5.2) %	\$1,127,819,068	(\$53,907,436)	(4.8) %
<i>% of Total Received:</i>			94.8%			95.2%	
Other Revenues:							
Interest	\$29,500,000	\$30,623,866	\$1,123,866	3.8 %	\$41,139,762	(\$10,515,896)	(25.6) %
Net Transfers	(12,850,000)	(14,621,086)	(1,771,086)	(13.8)	(668,058)	(13,953,028)	(2,088.6)
Agency Earnings	5,200,000	8,213,100	3,013,100	57.9	1,841,836	6,371,264	345.9
Total	\$21,850,000	\$24,215,879	\$2,365,879	10.8 %	\$42,313,539	(\$18,097,660)	(42.8) %
Total Receipts	\$1,154,480,000	\$1,098,127,511	(\$56,352,489)	(4.9) %	\$1,170,132,608	(\$72,005,096)	(6.2) %
<i>% of Total Received:</i>			95.1%			93.8%	

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Revenue Source	FY 2026 Cumulative Estimate	FY 2026 Cumulative Actual	Dollar Change From Estimate	Percent Change From Estimate	FY 2025 Cumulative Actual	Dollar Change From Prior FY	Percent Change From Prior FY
Income Taxes:							
Individual	\$2,403,000,000	\$2,373,879,845	(\$29,120,155)	(1.2) %	\$2,204,173,750	\$169,706,095	7.7 %
Corporation	517,000,000	494,180,577	(22,819,423)	(4.4)	620,487,786	(126,307,208)	(20.4)
Financial Institutions	16,800,000	18,737,803	1,937,803	11.5	21,618,192	(2,880,389)	(13.3)
Total	\$2,936,800,000	\$2,886,798,226	(\$50,001,774)	(1.7) %	\$2,846,279,728	\$40,518,498	1.4 %
Sales & Use Taxes:							
Retail Sales	\$1,278,000,000	\$1,271,277,691	(\$6,722,309)	(0.5) %	\$1,328,152,822	(\$56,875,131)	(4.3) %
Compensating Use	461,000,000	460,510,549	(489,451)	(0.1)	435,314,954	25,195,594	5.8
Total	\$1,739,000,000	\$1,731,788,240	(\$7,211,760)	(0.4) %	\$1,763,467,776	(\$31,679,537)	(1.8) %
Other Excise Taxes:							
Cigarette	\$40,800,000	\$40,195,934	(\$604,066)	(1.5) %	\$43,495,982	(\$3,300,048)	(7.6) %
Tobacco Products	5,270,000	5,258,648	(11,352)	(0.2)	5,238,977	19,671	0.4
Liquor Gallonage	12,300,000	12,359,239	59,239	0.5	12,097,340	261,899	2.2
Liquor Enforcement	41,800,000	41,852,443	52,443	0.1	42,410,526	(558,083)	(1.3)
Liquor Drink	7,690,000	7,761,135	71,135	0.9	7,691,786	69,349	0.9
Gas Severance	1,780,000	1,635,972	(144,028)	(8.1)	295,190	1,340,782	454.2
Oil Severance	10,300,000	9,740,443	(559,557)	(5.4)	12,613,633	(2,873,189)	(22.8)
Total	\$119,940,000	\$118,803,815	(\$1,136,185)	(0.9) %	\$123,843,433	(\$5,039,619)	(4.1) %
Subtotal - KDOR Tax Collections	\$4,795,740,000	\$4,737,390,280	(\$58,349,720)	(1.2) %	\$4,733,590,938	\$3,799,342	0.1 %
Other Taxes:							
Insurance Premiums	\$79,525,000	\$77,982,488	(\$1,542,512)	(1.9) %	\$77,254,526	\$727,962	0.9 %
Motor Carrier	5,180,000	4,666,173	(513,827)	(9.9)	5,086,908	(420,735)	(8.3)
Corporate Franchise	1,150,000	893,644	(256,356)	(22.3)	2,592,078	(1,698,434)	(65.5)
Miscellaneous	2,480,000	2,561,533	81,533	3.3	2,664,754	(103,221)	(3.9)
Total	\$88,335,000	\$86,103,838	(\$2,231,162)	(2.5) %	\$87,598,265	(\$1,494,428)	(1.7) %
Total Taxes	\$4,884,075,000	\$4,823,494,118	(\$60,580,882)	(1.2) %	\$4,821,189,203	\$2,304,914	0.0 %
<i>% of Total Received:</i>			98.8%			100.0%	
Other Revenues							
Interest	\$169,100,000	\$171,183,367	\$2,083,367	1.2 %	\$224,205,955	(\$53,022,588)	(23.6) %
Net Transfers	(255,760,000)	(257,151,860)	(1,391,860)	(0.5)	(315,539,925)	58,388,066	18.5
Agency Earnings	81,500,000	84,255,158	2,755,158	3.4	63,586,744	20,668,414	32.5
Total	(\$5,160,000)	(\$1,713,335)	\$3,446,665	66.8 %	(\$27,747,226)	\$26,033,892	93.8 %
Total Receipts	\$4,878,915,000	\$4,821,780,783	(\$57,134,217)	(1.2) %	\$4,793,441,977	\$28,338,806	0.6 %
<i>% of Total Received:</i>			98.8%			100.6%	