

SPIRITS FINANCIAL ACTIVITY - FY 2027 VS FY 2026

Spirits Sales Budgets			Spirits Sales			Expenses			Operating Profits			Outstanding Receivables/ Adjustments		Transfers to Undedicated Revenue		
	FY27	FY26	FY27	FY26	% Variance vs Prior FY	FY27	FY26	% Variance vs Prior FY	FY27	FY26	% Variance vs Prior FY	FY27	FY26	FY27*	FY26*	% Variance vs Prior FY
July	\$ 27,173,861	\$ 27,096,065	\$ 26,030,696	\$ 26,851,797	-3.06%	\$ 19,806,923	\$ 20,597,955	-3.84%	\$ 6,223,772	\$ 6,253,841	-0.48%	\$ (1,548,530)	\$ (1,890,571)	\$ 4,675,242	\$ 4,363,270	7.15%
August	\$ 25,322,635	\$ 25,623,552	\$ -	\$ 25,022,511		\$ -	\$ 18,600,682		\$ -	\$ 6,421,829		\$ -	\$ (1,019,750)	\$ -	\$ 5,402,080	
September	\$ 21,890,887	\$ 21,084,002	\$ -	\$ 21,631,436		\$ -	\$ 15,404,469		\$ -	\$ 6,226,967		\$ -	\$ 2,638,060	\$ -	\$ 8,865,026	
October	\$ 20,800,300	\$ 20,792,933	\$ -	\$ 20,553,775		\$ -	\$ 15,376,852		\$ -	\$ 5,176,922		\$ -	\$ 2,813	\$ -	\$ 5,179,735	
November	\$ 18,044,153	\$ 20,252,084	\$ -	\$ 17,830,294		\$ -	\$ 13,934,668		\$ -	\$ 3,895,626		\$ -	\$ (1,070,888)	\$ -	\$ 2,824,738	
December	\$ 24,195,850	\$ 24,345,166	\$ -	\$ 23,909,080		\$ -	\$ 18,433,926		\$ -	\$ 5,475,155		\$ -	\$ (495,341)	\$ -	\$ 4,979,814	
January	\$ 17,190,235	\$ 17,713,339	\$ -	\$ 16,986,496		\$ -	\$ 11,787,723		\$ -	\$ 5,198,774		\$ -	\$ (191,414)	\$ -	\$ 5,007,359	
February	\$ 17,590,286	\$ 16,944,310	\$ -	\$ 17,381,806		\$ -	\$ 12,996,884		\$ -	\$ 4,384,922		\$ -	\$ 560,397	\$ -	\$ 4,945,319	
March	\$ 17,620,870	\$ 16,582,895	\$ -	\$ 17,412,028		\$ -	\$ 12,974,314		\$ -	\$ 4,437,714		\$ -	\$ 1,573,313	\$ -	\$ 6,011,026	
April	\$ 17,677,696	\$ 17,432,712	\$ -	\$ 17,468,179		\$ -	\$ 12,756,504		\$ -	\$ 4,711,675		\$ -	\$ (1,082,138)	\$ -	\$ 3,629,537	
May	\$ 21,099,955	\$ 21,945,829	\$ -	\$ 19,524,750		\$ -	\$ 14,696,743		\$ -	\$ 4,828,007		\$ -	\$ (731,208)	\$ -	\$ 4,096,799	
June	\$ 22,172,452	\$ 20,966,294	\$ -	\$ 22,816,684		\$ -	\$ 17,139,178		\$ -	\$ 5,677,506		\$ -	\$ 662,806	\$ -	\$ 6,340,312	
Current FYTD	\$ 27,173,861	\$ 27,096,065	\$ 26,030,696	\$ 26,851,797	-3.06%	\$ 19,806,923	\$ 20,597,955	-3.84%	\$ 6,223,772	\$ 6,253,841	-0.48%	\$ (1,548,530)	\$ (1,890,571)	\$ 4,675,242	\$ 4,363,270	7.15%

* The first \$7 million of profit each year is transferred to the General Fund with the remainder going to the Highway Fund

SPIRITS OPERATING PROFITS - BUDGET TO ACTUAL - FY 2027

	Current Fiscal Year Performance					Past Fiscal Years' Performance			
	Budget	Actual	Variance	Variance		Actual	Actual	Actual	Actual
	<u>FY27</u>	<u>FY27</u>	<u>Dollars</u>	<u>%</u>		<u>FY26</u>	<u>FY25</u>	<u>FY24</u>	<u>FY23</u>
July	\$ 6,800,861	\$ 6,223,772	\$ (577,089)	-8.49%		\$ 6,253,841	\$ 6,726,580	\$ 6,191,327	\$ 6,067,999
August	\$ 6,337,635	\$ -				\$ 6,421,829	\$ 6,623,538	\$ 6,825,814	\$ 6,693,952
September	\$ 5,477,887	\$ -				\$ 6,226,967	\$ 6,292,265	\$ 6,424,337	\$ 6,567,615
October	\$ 5,204,300	\$ -				\$ 5,176,922	\$ 5,547,885	\$ 5,472,503	\$ 5,354,796
November	\$ 4,514,153	\$ -				\$ 3,895,626	\$ 5,048,905	\$ 5,364,221	\$ 5,339,086
December	\$ 6,054,850	\$ -				\$ 5,475,155	\$ 6,092,461	\$ 5,663,881	\$ 5,907,314
January	\$ 4,300,235	\$ -				\$ 5,198,774	\$ 5,348,443	\$ 5,497,927	\$ 5,568,271
February	\$ 4,401,286	\$ -				\$ 4,384,922	\$ 4,238,150	\$ 4,612,291	\$ 4,510,531
March	\$ 4,407,870	\$ -				\$ 4,437,714	\$ 4,302,891	\$ 4,658,942	\$ 4,894,100
April	\$ 4,421,696	\$ -				\$ 4,711,675	\$ 4,701,071	\$ 5,044,356	\$ 4,558,763
May	\$ 5,278,955	\$ -				\$ 4,828,007	\$ 5,030,772	\$ 5,549,153	\$ 5,529,234
June	\$ 5,548,452	\$ -				\$ 5,677,506	\$ 5,554,459	\$ 5,710,822	\$ 6,185,931
Current FY YTD	\$ 6,800,861	\$ 6,223,772	\$ (577,089)	-8.49%		\$62,688,938	\$ 65,507,419	\$ 67,015,575	\$ 67,177,591
Budget	\$ 62,748,180								
		FY26	Variance	%					
		YTD Profit	Dollars	Variance					
YOY Comparison		\$ 6,253,841	\$ (30,069)	-0.48%					
Projected	\$ 57,423,666								

SPIRITS PROFIT TRANSFERS - BUDGET TO ACTUAL - FY 2026

	Current Fiscal Year Performance					Past Fiscal Years' Performance			
	Budget	Actual	Variance	Variance		Actual	Actual	Actual	Actual
	<u>FY27</u>	<u>FY27</u>	<u>Dollars</u>	<u>%</u>		<u>FY26</u>	<u>FY25</u>	<u>FY24</u>	<u>FY23</u>
July	\$ 4,910,290	\$ 4,675,242	\$ (235,048)	-4.79%		\$ 4,363,270	\$ 8,073,739	\$ 8,710,610	\$ 5,606,743
August	\$ 5,317,886	\$ -				\$ 5,402,080	\$ 4,371,038	\$ 4,145,035	\$ 7,385,895
September	\$ 8,115,947	\$ -				\$ 8,865,026	\$ 9,324,552	\$ 6,943,139	\$ 6,230,689
October	\$ 4,756,900	\$ -				\$ 5,179,735	\$ 5,247,488	\$ 8,364,754	\$ 8,482,477
November	\$ 4,708,509	\$ -				\$ 2,824,738	\$ 4,782,262	\$ 3,872,292	\$ 3,969,443
December	\$ 5,559,509	\$ -				\$ 4,979,814	\$ 6,055,893	\$ 3,584,743	\$ 3,837,013
January	\$ 4,108,820	\$ -				\$ 5,007,359	\$ 5,129,704	\$ 8,037,671	\$ 8,039,596
February	\$ 4,961,683	\$ -				\$ 4,945,319	\$ 4,579,206	\$ 4,359,183	\$ 5,146,656
March	\$ 5,981,183	\$ -				\$ 6,011,026	\$ 6,133,543	\$ 4,789,340	\$ 3,707,910
April	\$ 3,339,558	\$ -				\$ 3,629,537	\$ 3,698,773	\$ 5,917,046	\$ 4,087,320
May	\$ 3,876,470	\$ -				\$ 4,096,800	\$ 3,951,806	\$ 3,756,723	\$ 5,964,292
June	\$ 6,363,244	\$ -				\$ 6,340,312	\$ 6,369,251	\$ 4,666,222	\$ 4,222,769
Current FY YTD	\$ 4,910,290	\$ 4,675,242	\$ (235,048)	-4.79%		\$ 61,645,017	\$ 67,717,257	\$ 67,146,758	\$ 66,680,803
Budget	\$ 62,000,000								
		FY26	Variance	%					
		YTD Profit	Dollars	Variance					
YOY Comparison		\$ 4,363,270	\$ 311,972	7.15%					
Projected	\$ 59,032,153								