

SPIRITS FINANCIAL ACTIVITY - FY 2026 VS FY 2025

	Spirits Sales Budgets			Spirits Sales			Expenses			Operating Profits			Outstanding Receivables/ Adjustments		Transfers to Undedicated Revenue		
	FY26	FY25		FY26	FY25	% Variance vs Prior FY	FY26	FY25	% Variance vs Prior FY	FY26	FY25	% Variance vs Prior FY	FY26	FY25	FY26*	FY25*	% Variance vs Prior FY
July	\$ 27,096,065	\$ 25,124,692		\$ 26,851,797	\$ 27,724,122	-3.15%	\$ 20,597,955	\$ 20,997,542	-1.90%	\$ 6,253,841	\$ 6,726,580	-7.03%	\$ (1,890,571)	\$ 1,347,160	\$ 4,363,270	\$ 8,073,739	-45.96%
August	\$ 25,623,552	\$ 27,407,361		\$ -	\$ 26,217,478		\$ -	\$ 19,593,940		\$ -	\$ 6,623,538				\$ -	\$ 6,623,538	
September	\$ 21,084,002	\$ 21,788,181		\$ -	\$ 21,572,706		\$ -	\$ 15,280,441		\$ -	\$ 6,292,265				\$ -	\$ 6,292,265	
October	\$ 20,792,933	\$ 20,445,885		\$ -	\$ 21,274,890		\$ -	\$ 15,727,005		\$ -	\$ 5,547,885				\$ -	\$ 5,547,885	
November	\$ 20,252,084	\$ 20,797,829		\$ -	\$ 20,721,505		\$ -	\$ 15,672,601		\$ -	\$ 5,048,905				\$ -	\$ 5,048,905	
December	\$ 24,345,166	\$ 23,019,035		\$ -	\$ 24,909,460		\$ -	\$ 18,816,999		\$ -	\$ 6,092,461				\$ -	\$ 6,092,461	
January	\$ 17,713,339	\$ 18,268,178		\$ -	\$ 18,123,914		\$ -	\$ 12,775,472		\$ -	\$ 5,348,443				\$ -	\$ 5,348,443	
February	\$ 16,944,310	\$ 18,860,218		\$ -	\$ 17,337,061		\$ -	\$ 13,098,911		\$ -	\$ 4,238,150				\$ -	\$ 4,238,150	
March	\$ 16,582,895	\$ 17,737,547		\$ -	\$ 16,967,268		\$ -	\$ 12,664,377		\$ -	\$ 4,302,891				\$ -	\$ 4,302,891	
April	\$ 17,432,712	\$ 19,192,171		\$ -	\$ 17,836,783		\$ -	\$ 13,135,711		\$ -	\$ 4,701,071				\$ -	\$ 4,701,071	
May	\$ 21,945,829	\$ 22,454,510		\$ -	\$ 20,849,878		\$ -	\$ 15,819,106		\$ -	\$ 5,030,772				\$ -	\$ 5,030,772	
June	\$ 20,966,294	\$ 23,940,103		\$ -	\$ 21,909,664		\$ -	\$ 16,355,205		\$ -	\$ 5,554,459				\$ -	\$ 5,554,459	
Current FYTD	\$ 27,096,065	\$ 25,124,692		\$ 26,851,797	\$ 27,724,122	-3.15%	\$ 20,597,955	\$ 20,997,542	-1.90%	\$ 6,253,841	\$ 6,726,580	-7.03%	\$(1,890,571)	\$ 1,347,160	\$ 4,363,270	\$ 8,073,739	-45.96%

* 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 2026

	Current Fiscal Year Performance					Past Fiscal Years' Performance			
	Budget FY26	Actual FY26	Variance Dollars	Variance %		Actual FY25	Actual FY24	Actual FY23	Actual FY22
July	\$ 6,802,618	\$ 6,253,841	\$ (548,776)	-8.07%		\$ 6,726,580	\$ 6,191,327	\$ 6,067,999	\$ 5,721,184
August	\$ 7,428,286	\$ -				\$ 6,623,538	\$ 6,825,814	\$ 6,693,952	\$ 6,389,136
September	\$ 5,886,107	\$ -				\$ 6,292,265	\$ 6,424,337	\$ 6,567,615	\$ 5,406,476
October	\$ 5,518,811	\$ -				\$ 5,547,885	\$ 5,472,503	\$ 5,354,796	\$ 4,880,468
November	\$ 5,614,755	\$ -				\$ 5,048,905	\$ 5,364,221	\$ 5,339,086	\$ 4,736,689
December	\$ 6,224,961	\$ -				\$ 6,092,461	\$ 5,663,881	\$ 5,907,314	\$ 5,685,526
January	\$ 4,921,104	\$ -				\$ 5,348,443	\$ 5,497,927	\$ 5,568,271	\$ 5,022,547
February	\$ 5,083,144	\$ -				\$ 4,238,150	\$ 4,612,291	\$ 4,510,531	\$ 4,330,259
March	\$ 4,774,473	\$ -				\$ 4,302,891	\$ 4,658,942	\$ 4,894,100	\$ 4,927,032
April	\$ 5,174,097	\$ -				\$ 4,701,071	\$ 5,044,356	\$ 4,558,763	\$ 4,794,707
May	\$ 6,070,436	\$ -				\$ 5,030,772	\$ 5,549,153	\$ 5,529,234	\$ 5,176,444
June	\$ 6,477,029	\$ -				\$ 5,554,459	\$ 5,710,822	\$ 6,185,931	\$ 5,990,848
Current FY YTD	\$ 6,802,618	\$ 6,253,841	\$ (548,776)	-8.07%		\$65,507,419	\$ 67,015,575	\$ 67,177,591	\$ 63,061,316
Budget	\$ 69,975,821								
		FY25 YTD Profit	Variance Dollars	% Variance					
YOY Comparison		\$ 6,726,580	\$ (472,738)	-7.03%					
Projected	\$ 62,305,776								

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>FY26</u>	<u>FY26</u>	<u>Dollars</u>	<u>%</u>		<u>FY25</u>	<u>FY24</u>	<u>FY23</u>	<u>FY22</u>
July	\$ 5,000,000	\$ 4,363,270	\$ (636,730)	-12.73%		\$ 8,073,739	\$ 8,710,610	\$ 5,606,743	\$ 4,704,158
August	\$ 6,000,000	\$ -				\$ 6,623,538	\$ 4,145,035	\$ 7,385,895	\$ 7,356,027
September	\$ 5,500,000	\$ -				\$ 6,292,265	\$ 6,943,139	\$ 6,230,689	\$ 4,961,833
October	\$ 5,500,000	\$ -				\$ 5,547,885	\$ 8,364,754	\$ 8,482,477	\$ 5,452,318
November	\$ 5,500,000	\$ -				\$ 5,048,905	\$ 3,872,292	\$ 3,969,443	\$ 6,417,132
December	\$ 5,500,000	\$ -				\$ 6,092,461	\$ 3,584,743	\$ 3,837,013	\$ 3,086,738
January	\$ 5,500,000	\$ -				\$ 5,348,443	\$ 8,037,671	\$ 8,039,596	\$ 7,169,313
February	\$ 5,500,000	\$ -				\$ 4,238,150	\$ 4,359,183	\$ 5,146,656	\$ 5,115,925
March	\$ 5,500,000	\$ -				\$ 4,302,891	\$ 4,789,340	\$ 3,707,910	\$ 3,635,081
April	\$ 5,500,000	\$ -				\$ 4,701,071	\$ 5,917,046	\$ 4,087,320	\$ 4,110,132
May	\$ 5,500,000	\$ -				\$ 5,030,772	\$ 3,756,723	\$ 5,964,292	\$ 5,873,898
June	\$ 5,500,000	\$ -				\$ 5,554,459	\$ 4,666,222	\$ 4,222,768	\$ 4,205,352
Current FY YTD	\$ 5,000,000	\$ 4,363,270	\$ (636,730)	-12.73%		\$66,854,579	\$ 67,146,758	\$ 66,680,803	\$ 62,087,907
Budget	\$ 66,000,000								
		FY25	Variance	%					
		YTD Profit	Dollars	Variance					
YOY Comparison		\$ 8,073,739	\$ (3,710,469)	-45.96%					
Projected	\$ 36,287,950								