

SPIRITS FINANCIAL ACTIVITY - FY 2025 VS FY 2024

	Spirits Sales Budgets			Spirits Sales				Expenses				Operating Profits				Outstanding Receivables/ Adjustments		Transfers to Undedicated Revenue		
	FY25	FY24		FY25	FY24	% Variance vs Prior FY		FY25	FY24	% Variance vs Prior FY		FY25	FY24	% Variance vs Prior FY		FY25	FY24	FY25*	FY24*	% Variance vs Prior FY
July	\$ 25,124,692	\$ 23,839,331		\$ 27,724,122	\$ 25,124,692	10.35%		\$ 20,997,542	\$ 18,933,365	10.90%		\$ 6,726,580	\$ 6,191,327	8.65%		\$ 1,347,160	\$ 2,519,283	\$ 8,073,739	\$ 8,710,610	-7.31%
August	\$ 27,407,361	\$ 22,779,895		\$ 26,217,478	\$ 27,407,361	-4.34%		\$ 19,593,940	\$ 20,581,546	-4.80%		\$ 6,623,538	\$ 6,825,814	-2.96%		\$ (2,252,500)	\$ (2,680,780)	\$ 4,371,038	\$ 4,145,035	5.45%
September	\$ 21,788,181	\$ 19,549,404		\$ 21,572,706	\$ 21,788,181	-0.99%		\$ 15,280,441	\$ 15,363,844	-0.54%		\$ 6,292,265	\$ 6,424,337	-2.06%		\$ 3,032,287	\$ 518,802	\$ 9,324,552	\$ 6,943,139	34.30%
October	\$ 20,445,885	\$ 19,364,299		\$ 21,274,890	\$ 20,445,885	4.05%		\$ 15,727,005	\$ 14,973,382	5.03%		\$ 5,547,885	\$ 5,472,503	1.38%		\$ (300,398)	\$ 2,892,251	\$ 5,247,488	\$ 8,364,754	-37.27%
November	\$ 20,797,829	\$ 18,125,677		\$ 20,721,505	\$ 20,797,829	-0.37%		\$ 15,672,601	\$ 15,433,608	1.55%		\$ 5,048,905	\$ 5,364,221	-5.88%		\$ (266,642)	\$ (1,491,929)	\$ 4,782,262	\$ 3,872,292	23.50%
December	\$ 23,019,035	\$ 23,592,555		\$ 24,909,460	\$ 23,019,035	8.21%		\$ 18,816,999	\$ 17,355,154	8.42%		\$ 6,092,461	\$ 5,663,881	7.57%		\$ (36,568)	\$ (2,079,138)	\$ 6,055,893	\$ 3,584,743	68.94%
January	\$ 18,268,178	\$ 16,751,480		\$ 18,123,914	\$ 18,268,178	-0.79%		\$ 12,775,472	\$ 12,770,251	0.04%		\$ 5,348,443	\$ 5,497,927	-2.72%		\$ (218,738)	\$ 2,539,744	\$ 5,129,704	\$ 8,037,671	-36.18%
February	\$ 18,860,218	\$ 17,165,600		\$ 17,337,061	\$ 18,860,218	-8.08%		\$ 13,098,911	\$ 14,247,927	-8.06%		\$ 4,238,150	\$ 4,612,291	-8.11%		\$ 341,057	\$ (253,109)	\$ 4,579,206	\$ 4,359,183	5.05%
March	\$ 17,737,547	\$ 19,136,483		\$ -	\$ 17,737,547			\$ -	\$ 13,078,605			\$ -	\$ 4,658,942			\$ -	\$ 130,398	\$ -	\$ 4,789,340	
April	\$ 19,192,171	\$ 17,303,554		\$ -	\$ 19,192,171			\$ -	\$ 14,147,815			\$ -	\$ 5,044,356			\$ -	\$ 872,690	\$ -	\$ 5,917,046	
May	\$ 22,454,510	\$ 19,070,481		\$ -	\$ 22,454,510			\$ -	\$ 16,905,357			\$ -	\$ 5,549,153			\$ -	\$ (1,792,430)	\$ -	\$ 3,756,723	
June	\$ 23,940,103	\$ 21,183,833		\$ -	\$ 21,452,269			\$ -	\$ 15,741,447			\$ -	\$ 5,710,822			\$ -	\$ (1,044,600)	\$ -	\$ 4,666,222	
Current FYTD	\$175,711,379	\$161,168,239		\$ 177,881,137	\$ 175,711,379	1.23%		\$ 131,962,911	\$ 129,659,077	1.78%		\$ 45,918,226	\$ 46,052,302	-0.29%		\$ 1,645,657	\$ 1,965,125	\$ 47,563,883	\$ 48,017,426	-0.94%

* 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 2025

	Current Fiscal Year Performance					Past Fiscal Years' Performance			
	Budget	Actual	Variance	Variance		Actual	Actual	Actual	Actual
	<u>FY25</u>	<u>FY25</u>	<u>Dollars</u>	<u>%</u>		<u>FY24</u>	<u>FY23</u>	<u>FY22</u>	<u>FY21</u>
July	\$ 6,802,618	\$ 6,726,580	\$ (76,038)	-1.12%		\$ 6,191,327	\$ 6,067,999	\$ 5,721,184	\$ 6,048,387
August	\$ 7,428,286	\$ 6,623,538	\$ (804,749)	-10.83%		\$ 6,825,814	\$ 6,693,952	\$ 6,389,136	\$ 6,060,451
September	\$ 5,886,107	\$ 6,292,265	\$ 406,158	6.90%		\$ 6,424,337	\$ 6,567,615	\$ 5,406,476	\$ 4,690,123
October	\$ 5,518,811	\$ 5,547,885	\$ 29,074	0.53%		\$ 5,472,503	\$ 5,354,796	\$ 4,880,468	\$ 4,960,470
November	\$ 5,614,755	\$ 5,048,905	\$ (565,850)	-10.08%		\$ 5,364,221	\$ 5,339,086	\$ 4,736,689	\$ 4,571,261
December	\$ 6,224,961	\$ 6,092,461	\$ (132,500)	-2.13%		\$ 5,663,881	\$ 5,907,314	\$ 5,685,526	\$ 5,478,292
January	\$ 4,921,104	\$ 5,348,443	\$ 427,338	8.68%		\$ 5,497,927	\$ 5,568,271	\$ 5,022,547	\$ 5,310,870
February	\$ 5,083,144	\$ 4,238,150	\$ (844,995)	-16.62%		\$ 4,612,291	\$ 4,510,531	\$ 4,330,259	\$ 3,975,319
March	\$ 4,774,473	\$ -				\$ 4,658,942	\$ 4,894,100	\$ 4,927,032	\$ 4,769,398
April	\$ 5,174,097	\$ -				\$ 5,044,356	\$ 4,558,763	\$ 4,794,707	\$ 5,101,498
May	\$ 6,070,436	\$ -				\$ 5,549,153	\$ 5,529,234	\$ 5,176,444	\$ 4,866,595
June	\$ 6,477,029	\$ -				\$ 5,710,822	\$ 6,185,931	\$ 5,990,848	\$ 5,950,215
Current FY YTD	\$ 47,479,787	\$ 45,918,226	\$ (1,561,561)	-3.29%		\$ 67,015,575	\$ 67,177,591	\$ 63,061,316	\$ 61,782,878
Budget	\$ 69,975,821								
		FY23	Variance	%					
		YTD Profit	Dollars	Variance					
YOY Comparison		\$ 46,052,302	\$ (134,076)	-0.29%					
Projected	\$ 66,820,467								

SPIRITS PROFIT TRANSFERS - BUDGET TO ACTUAL - FY 2025

	Current Fiscal Year Performance					Past Fiscal Years' Performance			
	Budget	Actual	Variance	Variance		Actual	Actual	Actual	Actual
	<u>FY25</u>	<u>FY25</u>	<u>Dollars</u>	<u>%</u>		<u>FY24</u>	<u>FY23</u>	<u>FY22</u>	<u>FY21</u>
July	\$ 5,000,000	\$ 8,073,739	\$ 3,073,739	61.47%		\$ 8,710,610	\$ 5,606,743	\$ 4,704,158	\$ 4,183,060
August	\$ 6,000,000	\$ 4,371,038	\$ (1,628,962)	-27.15%		\$ 4,145,035	\$ 7,385,895	\$ 7,356,027	\$ 7,102,434
September	\$ 5,500,000	\$ 9,324,552	\$ 3,824,552	69.54%		\$ 6,943,139	\$ 6,230,689	\$ 4,961,833	\$ 4,795,086
October	\$ 5,500,000	\$ 5,247,488	\$ (252,512)	-4.59%		\$ 8,364,754	\$ 8,482,477	\$ 5,452,318	\$ 4,833,933
November	\$ 5,500,000	\$ 4,782,262	\$ (717,738)	-13.05%		\$ 3,872,292	\$ 3,969,443	\$ 6,417,132	\$ 7,077,873
December	\$ 5,500,000	\$ 6,055,893	\$ 555,893	10.11%		\$ 3,584,743	\$ 3,837,013	\$ 3,086,738	\$ 1,893,254
January	\$ 5,500,000	\$ 5,129,704	\$ (370,296)	-6.73%		\$ 8,037,671	\$ 8,039,596	\$ 7,169,313	\$ 6,995,925
February	\$ 5,500,000	\$ 4,579,206	\$ (920,794)	-16.74%		\$ 4,359,183	\$ 5,146,656	\$ 5,115,925	\$ 3,374,817
March	\$ 5,500,000	\$ -				\$ 4,789,340	\$ 3,707,910	\$ 3,635,081	\$ 5,874,603
April	\$ 5,500,000	\$ -				\$ 5,917,046	\$ 4,087,320	\$ 4,110,132	\$ 3,679,997
May	\$ 5,500,000	\$ -				\$ 3,756,723	\$ 5,964,292	\$ 5,873,898	\$ 3,391,606
June	\$ 5,500,000	\$ -				\$ 4,666,222	\$ 4,222,768	\$ 4,205,352	\$ 7,516,843
Current FY YTD	\$ 44,000,000	\$ 47,563,883	\$ 3,563,883	8.10%		\$ 67,146,758	\$ 66,680,803	\$ 62,087,907	\$ 60,719,430
Budget	\$ 66,000,000								
		FY23	Variance	%					
		YTD Profit	Dollars	Variance					
YOY Comparison		\$ 48,017,426	\$ (453,543)	-0.94%					
Projected	\$ 66,512,530								