

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 |  | \$ -          | \$ 18,860,218 |                        | \$ -          | \$ 14,247,927 |                        | \$ -              | \$ 4,612,291 |                        | \$ -                                 | \$ (253,109)   | \$ -                             | \$ 4,359,183 |                        |
| 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 | \$156,851,161         | \$144,002,640 |  | \$160,544,076 | \$156,851,161 | 2.35%                  | \$118,864,000 | \$115,411,150 | 2.99%                  | \$41,680,076      | \$41,440,011 | 0.58%                  | \$ 1,304,601                         | \$ 2,218,233   | \$42,984,677                     | \$43,658,244 | -1.54%                 |

\* 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                    | \$ -          |                |          |  | \$ 4,612,291                   | \$ 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           | <u>\$ 6,477,029</u>             | <u>\$ -</u>   |                |          |  | <u>\$ 5,710,822</u>            | <u>\$ 6,185,931</u> | <u>\$ 5,990,848</u> | <u>\$ 5,950,215</u> |
| Current FY YTD | \$ 42,396,642                   | \$ 41,680,076 | \$ (716,566)   | -1.69%   |  | \$ 67,015,575                  | \$ 67,177,591       | \$ 63,061,316       | \$ 61,782,878       |
| Budget         | \$ 69,975,821                   |               |                |          |  |                                |                     |                     |                     |
|                |                                 | FY23          | Variance       | %        |  |                                |                     |                     |                     |
|                |                                 | YTD Profit    | Dollars        | Variance |  |                                |                     |                     |                     |
| YOY Comparison |                                 | \$ 41,440,011 | \$ 240,066     | 0.58%    |  |                                |                     |                     |                     |
| Projected      | \$ 67,403,802                   |               |                |          |  |                                |                     |                     |                     |

## 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                    | \$ -               |                     |               |  | \$ 4,359,183                   | \$ 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 | \$ 38,500,000                   | \$ 42,984,677      | \$ 4,484,677        | 11.65%        |  | \$ 67,146,758                  | \$ 66,680,803 | \$ 62,087,907 | \$ 60,719,430 |
| Budget         | \$ 66,000,000                   |                    |                     |               |  |                                |               |               |               |
| YOY Comparison |                                 | FY23<br>YTD Profit | Variance<br>Dollars | %<br>Variance |  |                                |               |               |               |
|                |                                 | \$ 43,658,244      | \$ (673,567)        | -1.54%        |  |                                |               |               |               |
| Projected      | \$ 66,110,806                   |                    |                     |               |  |                                |               |               |               |