

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 |  | \$ 25,022,511 | \$ 26,217,478 | -4.56%                 | \$ 18,600,682 | \$ 19,593,940 | -5.07%                 | \$ 6,421,829      | \$ 6,623,538 | -3.05%                 | \$ (1,019,750)                       | \$ (2,252,500) | \$ 5,402,080                     | \$ 4,371,038 | 23.59%                 |
| September    | \$ 21,084,002         | \$ 21,788,181 |  | \$ 21,631,436 | \$ 21,572,706 | 0.27%                  | \$ 15,404,469 | \$ 15,280,441 | 0.81%                  | \$ 6,226,967      | \$ 6,292,265 | -1.04%                 | \$ 2,638,060                         | \$ 3,032,287   | \$ 8,865,026                     | \$ 9,324,552 | -4.93%                 |
| October      | \$ 20,792,933         | \$ 20,445,885 |  | \$ 20,553,775 | \$ 21,274,890 | -3.39%                 | \$ 15,376,852 | \$ 15,727,005 | -2.23%                 | \$ 5,176,922      | \$ 5,547,885 | -6.69%                 | \$ 2,813                             | \$ (300,398)   | \$ 5,179,735                     | \$ 5,247,488 | -1.29%                 |
| November     | \$ 20,252,084         | \$ 20,797,829 |  | \$ 17,830,294 | \$ 20,721,505 | -13.95%                | \$ 13,934,668 | \$ 15,672,601 | -11.09%                | \$ 3,895,626      | \$ 5,048,905 | -22.84%                | \$ (1,070,888)                       | \$ (266,642)   | \$ 2,824,738                     | \$ 4,782,262 | -40.93%                |
| December     | \$ 24,345,166         | \$ 23,019,035 |  | \$ 23,909,080 | \$ 24,909,460 | -4.02%                 | \$ 18,433,926 | \$ 18,816,999 | -2.04%                 | \$ 5,475,155      | \$ 6,092,461 | -10.13%                | \$ (495,341)                         | \$ (36,568)    | \$ 4,979,814                     | \$ 6,055,893 | -17.77%                |
| January      | \$ 17,713,339         | \$ 18,268,178 |  | \$ 16,986,496 | \$ 18,123,914 | -6.28%                 | \$ 11,787,723 | \$ 12,775,472 | -7.73%                 | \$ 5,198,774      | \$ 5,348,443 | -2.80%                 | \$ (191,414)                         | \$ (218,738)   | \$ 5,007,359                     | \$ 5,129,704 | -2.39%                 |
| February     | \$ 16,944,310         | \$ 18,860,218 |  | \$ 17,381,806 | \$ 17,337,061 | 0.26%                  | \$ 12,996,884 | \$ 13,098,911 | -0.78%                 | \$ 4,384,922      | \$ 4,238,150 | 3.46%                  | \$ 560,397                           | \$ 341,057     | \$ 4,945,319                     | \$ 4,579,206 | 8.00%                  |
| March        | \$ 16,582,895         | \$ 17,737,547 |  | \$ 17,412,028 | \$ 16,967,268 | 2.62%                  | \$ 12,974,314 | \$ 12,664,377 | 2.45%                  | \$ 4,437,714      | \$ 4,302,891 | 3.13%                  | \$ 1,573,313                         | \$ 1,830,653   | \$ 6,011,026                     | \$ 6,133,543 | -2.00%                 |
| April        | \$ 17,432,712         | \$ 19,192,171 |  | \$ 17,468,179 | \$ 17,836,783 | -2.07%                 | \$ 12,756,504 | \$ 13,135,711 | -2.89%                 | \$ 4,711,675      | \$ 4,701,071 | 0.23%                  | \$ (1,082,138)                       | \$ (1,002,299) | \$ 3,629,537                     | \$ 3,698,773 | -1.87%                 |
| May          | \$ 21,945,829         | \$ 22,454,510 |  | \$ 19,524,750 | \$ 20,849,878 | -6.36%                 | \$ 14,696,743 | \$ 15,819,106 | -7.09%                 | \$ 4,828,007      | \$ 5,030,772 | -4.03%                 | \$ (731,208)                         | \$ (1,078,966) | \$ 4,096,799                     | \$ 3,951,806 | 3.67%                  |
| June         | \$ 20,966,294         | \$ 23,940,103 |  | \$ 22,816,684 | \$ 21,909,664 | 4.14%                  | \$ 17,139,178 | \$ 16,355,205 | 4.79%                  | \$ 5,677,506      | \$ 5,554,459 | 2.22%                  | \$ 662,806                           | \$ 814,792     | \$ 6,340,312                     | \$ 6,369,251 | -0.45%                 |
| Current FYTD | \$250,779,180         | \$259,035,710 |  | \$247,388,836 | \$255,444,729 | -3.15%                 | \$184,699,898 | \$189,937,310 | -2.76%                 | \$62,688,938      | \$65,507,419 | -4.30%                 | \$ (1,043,921)                       | \$ 2,209,837   | \$61,645,017                     | \$67,717,257 | -8.97%                 |

\* 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<br>FY26                  | Actual<br>FY26     | Variance<br>Dollars | Variance<br>% |  | Actual<br>FY25                 | Actual<br>FY24 | Actual<br>FY23 | Actual<br>FY22 |
| July           | \$ 6,781,065                    | \$ 6,253,841       | \$ (527,223)        | -7.77%        |  | \$ 6,726,580                   | \$ 6,191,327   | \$ 6,067,999   | \$ 5,721,184   |
| August         | \$ 6,412,552                    | \$ 6,421,829       | \$ 9,277            | 0.14%         |  | \$ 6,623,538                   | \$ 6,825,814   | \$ 6,693,952   | \$ 6,389,136   |
| September      | \$ 5,276,002                    | \$ 6,226,967       | \$ 950,965          | 18.02%        |  | \$ 6,292,265                   | \$ 6,424,337   | \$ 6,567,615   | \$ 5,406,476   |
| October        | \$ 5,201,933                    | \$ 5,176,922       | \$ (25,011)         | -0.48%        |  | \$ 5,547,885                   | \$ 5,472,503   | \$ 5,354,796   | \$ 4,880,468   |
| November       | \$ 5,067,084                    | \$ 3,895,626       | \$ (1,171,458)      | -23.12%       |  | \$ 5,048,905                   | \$ 5,364,221   | \$ 5,339,086   | \$ 4,736,689   |
| December       | \$ 6,092,166                    | \$ 5,475,155       | \$ (617,011)        | -10.13%       |  | \$ 6,092,461                   | \$ 5,663,881   | \$ 5,907,314   | \$ 5,685,526   |
| January        | \$ 4,432,339                    | \$ 5,198,774       | \$ 766,435          | 17.29%        |  | \$ 5,348,443                   | \$ 5,497,927   | \$ 5,568,271   | \$ 5,022,547   |
| February       | \$ 4,239,310                    | \$ 4,384,922       | \$ 145,612          | 3.43%         |  | \$ 4,238,150                   | \$ 4,612,291   | \$ 4,510,531   | \$ 4,330,259   |
| March          | \$ 4,147,895                    | \$ 4,437,714       | \$ 289,819          | 6.99%         |  | \$ 4,302,891                   | \$ 4,658,942   | \$ 4,894,100   | \$ 4,927,032   |
| April          | \$ 4,360,712                    | \$ 4,711,675       | \$ 350,964          | 8.05%         |  | \$ 4,701,071                   | \$ 5,044,356   | \$ 4,558,763   | \$ 4,794,707   |
| May            | \$ 5,491,829                    | \$ 4,828,007       | \$ (663,822)        | -12.09%       |  | \$ 5,030,772                   | \$ 5,549,153   | \$ 5,529,234   | \$ 5,176,444   |
| June           | \$ 5,246,294                    | \$ 5,677,506       | \$ 431,212          | 8.22%         |  | \$ 5,554,459                   | \$ 5,710,822   | \$ 6,185,931   | \$ 5,990,848   |
| Current FY YTD | \$ 62,749,180                   | \$ 62,688,938      | \$ (60,242)         | -0.10%        |  | \$65,507,419                   | \$ 67,015,575  | \$ 67,177,591  | \$ 63,061,316  |
| Budget         | \$ 62,749,180                   |                    |                     |               |  |                                |                |                |                |
|                |                                 | FY25<br>YTD Profit | Variance<br>Dollars | %<br>Variance |  |                                |                |                |                |
| YOY Comparison |                                 | \$ 65,507,419      | \$ (2,818,481)      | -4.30%        |  |                                |                |                |                |
| Projected      | \$ 62,688,938                   |                    |                     |               |  |                                |                |                |                |

## 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           | \$ 4,588,159                    | \$ 4,363,270  | \$ (224,889)   | -4.90%   |  | \$ 8,073,739                   | \$ 8,710,610  | \$ 5,606,743  | \$ 4,704,158  |
| August         | \$ 5,490,108                    | \$ 5,402,080  | \$ (88,028)    | -1.60%   |  | \$ 4,371,038                   | \$ 4,145,035  | \$ 7,385,895  | \$ 7,356,027  |
| September      | \$ 4,663,247                    | \$ 8,865,026  | \$ 4,201,779   | 90.10%   |  | \$ 9,324,552                   | \$ 6,943,139  | \$ 6,230,689  | \$ 4,961,833  |
| October        | \$ 5,011,095                    | \$ 5,179,735  | \$ 168,640     | 3.37%    |  | \$ 5,247,488                   | \$ 8,364,754  | \$ 8,482,477  | \$ 5,452,318  |
| November       | \$ 5,233,378                    | \$ 2,824,738  | \$ (2,408,640) | -46.02%  |  | \$ 4,782,262                   | \$ 3,872,292  | \$ 3,969,443  | \$ 6,417,132  |
| December       | \$ 5,029,965                    | \$ 4,979,814  | \$ (50,151)    | -1.00%   |  | \$ 6,055,893                   | \$ 3,584,743  | \$ 3,837,013  | \$ 3,086,738  |
| January        | \$ 5,027,365                    | \$ 5,007,359  | \$ (20,006)    | -0.40%   |  | \$ 5,129,704                   | \$ 8,037,671  | \$ 8,039,596  | \$ 7,169,313  |
| February       | \$ 5,033,221                    | \$ 4,945,319  | \$ (87,902)    | -1.75%   |  | \$ 4,579,206                   | \$ 4,359,183  | \$ 5,146,656  | \$ 5,115,925  |
| March          | \$ 4,980,866                    | \$ 6,011,026  | \$ 1,030,160   | 20.68%   |  | \$ 6,133,543                   | \$ 4,789,340  | \$ 3,707,910  | \$ 3,635,081  |
| April          | \$ 4,980,866                    | \$ 3,629,537  | \$ (1,351,329) | -27.13%  |  | \$ 3,698,773                   | \$ 5,917,046  | \$ 4,087,320  | \$ 4,110,132  |
| May            | \$ 4,980,866                    | \$ 4,096,799  | \$ (884,067)   | -17.75%  |  | \$ 3,951,806                   | \$ 3,756,723  | \$ 5,964,292  | \$ 5,873,898  |
| June           | \$ 4,980,864                    | \$ 6,340,312  | \$ 1,359,448   | 27.29%   |  | \$ 6,369,251                   | \$ 4,666,222  | \$ 4,222,768  | \$ 4,205,352  |
| Current FY YTD | \$ 60,000,000                   | \$ 61,645,017 | \$ 1,645,017   | 2.74%    |  | \$67,717,257                   | \$ 67,146,758 | \$ 66,680,803 | \$ 62,087,907 |
| Budget         | \$ 60,000,000                   |               |                |          |  |                                |               |               |               |
|                |                                 | FY25          | Variance       | %        |  |                                |               |               |               |
|                |                                 | YTD Profit    | Dollars        | Variance |  |                                |               |               |               |
| YOY Comparison |                                 | \$ 67,717,257 | \$ (6,072,240) | -8.97%   |  |                                |               |               |               |
| Projected      | \$ 61,645,017                   |               |                |          |  |                                |               |               |               |