

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		\$ -	\$ 20,849,878		\$ -	\$ 15,819,106		\$ -	\$ 5,030,772		\$ -	\$ (1,078,966)	\$ -	\$ 3,951,806	
June	\$ 20,966,294	\$ 23,940,103		\$ -	\$ 21,909,664		\$ -	\$ 16,355,205		\$ -	\$ 5,554,459		\$ -	\$ 814,792	\$ -	\$ 6,369,251	
Current FYTD	\$207,867,057	\$212,641,097		\$205,047,402	\$212,685,188	-3.59%	\$152,863,977	\$157,762,999	-3.11%	\$52,183,425	\$54,922,188	-4.99%	\$ (975,519)	\$ 2,474,011	\$51,207,906	\$57,396,199	-10.78%

\* 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	\$ 6,781,065	\$ 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	\$ -				\$ 5,030,772	\$ 5,549,153	\$ 5,529,234	\$ 5,176,444
June	\$ 5,246,294	\$ -				\$ 5,554,459	\$ 5,710,822	\$ 6,185,931	\$ 5,990,848
Current FY YTD	\$ 52,011,057	\$ 52,183,425	\$ 172,368	0.33%		\$65,507,419	\$ 67,015,575	\$ 67,177,591	\$ 63,061,316
Budget	\$ 62,749,180								
		FY25 YTD Profit	Variance Dollars	% Variance					
YOY Comparison		\$ 54,922,188	\$ (2,738,763)	-4.99%					
Projected	\$ 62,957,135								

## 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	\$ -				\$ 3,951,806	\$ 3,756,723	\$ 5,964,292	\$ 5,873,898
June	\$ 4,980,864	\$ -				\$ 6,369,251	\$ 4,666,222	\$ 4,222,768	\$ 4,205,352
Current FY YTD	\$ 50,038,270	\$ 51,207,906	\$ 1,169,636	2.34%		\$67,717,257	\$ 67,146,758	\$ 66,680,803	\$ 62,087,907
Budget	\$ 60,000,000								
		FY25	Variance	%					
		YTD Profit	Dollars	Variance					
YOY Comparison		\$ 57,396,199	\$ (6,188,293)	-10.78%					
Projected	\$ 61,402,490								