

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	\$ -	\$ 21,788,181		\$ -	\$ 15,363,844		\$ -	\$ 6,424,337		\$ -	\$ 518,802	\$ -	\$ 6,943,139	
October	\$ 20,445,885	\$ 19,364,299	\$ -	\$ 20,445,885		\$ -	\$ 14,973,382		\$ -	\$ 5,472,503		\$ -	\$ 2,892,251	\$ -	\$ 8,364,754	
November	\$ 20,797,829	\$ 18,125,677	\$ -	\$ 20,797,829		\$ -	\$ 15,433,608		\$ -	\$ 5,364,221		\$ -	\$ (1,491,929)	\$ -	\$ 3,872,292	
December	\$ 23,019,035	\$ 23,592,555	\$ -	\$ 23,019,035		\$ -	\$ 17,355,154		\$ -	\$ 5,663,881		\$ -	\$ (2,079,138)	\$ -	\$ 3,584,743	
January	\$ 18,268,178	\$ 16,751,480	\$ -	\$ 18,268,178		\$ -	\$ 12,770,251		\$ -	\$ 5,497,927		\$ -	\$ 2,539,744	\$ -	\$ 8,037,671	
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	\$ 52,532,052	\$ 46,619,226	\$ 53,941,600	\$ 52,532,052	2.68%	\$ 40,591,482	\$ 39,514,911	2.72%	\$13,350,118	\$13,017,141	2.56%	\$ (905,340)	\$ (161,496)	\$12,444,778	\$12,855,645	-3.20%

* 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	\$ -			\$ 6,424,337	\$ 6,567,615	\$ 5,406,476	\$ 4,690,123
October	\$ 5,518,811	\$ -			\$ 5,472,503	\$ 5,354,796	\$ 4,880,468	\$ 4,960,470
November	\$ 5,614,755	\$ -			\$ 5,364,221	\$ 5,339,086	\$ 4,736,689	\$ 4,571,261
December	\$ 6,224,961	\$ -			\$ 5,663,881	\$ 5,907,314	\$ 5,685,526	\$ 5,478,292
January	\$ 4,921,104	\$ -			\$ 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	\$ 14,230,904	\$ 13,350,118	\$ (880,787)	-6.19%	\$ 67,015,575	\$ 67,177,591	\$ 63,061,316	\$ 61,782,878
Budget	\$ 69,975,821							
		FY23	Variance	%				
YOY Comparison		YTD Profit	Dollars	Variance				
		\$ 13,017,141	\$ 332,976	2.56%				
Projected	\$ 68,729,823							

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	\$ -			\$ 6,943,139	\$ 6,230,689	\$ 4,961,833	\$ 4,795,086
October	\$ 5,500,000	\$ -			\$ 8,364,754	\$ 8,482,477	\$ 5,452,318	\$ 4,833,933
November	\$ 5,500,000	\$ -			\$ 3,872,292	\$ 3,969,443	\$ 6,417,132	\$ 7,077,873
December	\$ 5,500,000	\$ -			\$ 3,584,743	\$ 3,837,013	\$ 3,086,738	\$ 1,893,254
January	\$ 5,500,000	\$ -			\$ 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	\$ 11,000,000	\$ 12,444,778	\$ 1,444,778	13.13%	\$ 67,146,758	\$ 66,680,803	\$ 62,087,907	\$ 60,719,430
Budget	\$ 66,000,000							
YOY Comparison		FY23 YTD Profit	Variance Dollars	% Variance				
		\$ 12,855,645	\$ (410,867)	-3.20%				
Projected	\$ 65,000,743							