



# IOWA ABD

Alcoholic Beverages Division  
Strategic Plan FY 2021 - 2023

View the Strategic Plan online at  
<https://abd.iowa.gov/>

# Strategic Plan Overview



## Goal 1:

*Maximize Revenue to the General Fund by collaborating with our distribution partner through modernization of processes.*



## Goal 2:

*Provide educational opportunities for internal and external stakeholders, and refresh the regulatory program that ensures licensee compliance and a fair and level business environment.*



## Goal 3:

*Maintain a competitive and transparent environment for Iowa businesses.*



## Goal 4:

*Utilize and engage Information Technology in areas of data analytics, operational metrics, and data governance to enhance reporting and daily operations.*

# IOWA ABD

Strategic Plan, Fiscal Years 2021 - 2023

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# Introduction

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## Overview

In today's alcohol marketplace, it is important for the Alcoholic Beverages Division (ABD) to examine its operations to ensure it efficiently manages, allocates its resources, and returns value for the investments dedicated to its mission. This requires a comprehensive organizational strategy to guide strategic decisions about operations and policies regarding marketplace governance.

ABD has engaged in an intensive strategic planning process to devise a plan that is progressive and participatory. We reassessed our mission, vision, and values, and defined the organizational strategy to improve our performance over the next three years.

Monitoring performance aligned to our strategy requires implementation of effective performance measures. ABD plans to use a suite of performance measures and indicators to monitor and address key risks and evaluate progress toward each strategic objective that supports our program goals. These performance measures will be monitored and updated as objectives and programs evolve.

ABD's strategic plan for fiscal years (FY) 2021-2023 outlines a roadmap for continuous improvement and performance. The strategic management framework engages individuals from across ABD's bureaus, reflecting the insights, creativity, and energy of the entire organization. As we move forward with implementation, we expect continued opportunities for our various internal and external stakeholders to become involved and to assist us towards improving results and achieve our strategic goals that align with Governor Reynolds' goals of *"economic recovery, creating a competitive business environment and prepare a future ready Iowa."*

## Authorities and Responsibilities

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ABD operates under the authorities of the Iowa Alcoholic Beverage Control Act (Iowa Code chapter 123) as well as other applicable state laws, rules, and regulations. ABD administers and regulates Iowa’s alcoholic beverage laws, led by the Administrator, who is charged with the authority and responsibility of overseeing ABD’s day-to-day functions and executing ABD’s policies.

ABD is comprised of the following bureaus: Licensing and Regulatory Compliance, which oversees licensing, regulation, and tobacco enforcement; Administrative Affairs, which oversees administrative actions, education and outreach, executive branch and legislative support activities, rules administration; Business Operations which oversees financial and asset management, product and inventory management, information technology, safety and security, and buildings and grounds and managerial oversight of the wholesale spirits distribution contract, which oversees warehousing and distribution functions and the fulfillment of spirits orders.

ABD’s core functions of licensing, regulation, and the distribution of spirits, focus on maintaining a fair and level playing field for stakeholders; protecting the health, safety, and welfare of Iowans; and simultaneously generating revenue for state and local governments. ABD transferred over \$144 million to state and local authorities for FY20 and FY21 transfer commitments will meet or exceed past transfer amounts.

In FY20, ABD issued over 16,900 licenses, permits, and certificates to alcoholic beverages retailers, manufacturers, brokers, and wholesalers. ABD interacts with licensees by providing platforms for online licensing and product ordering, conducting compliance inspections to ensure a fair and level playing field for licensees and permittees, offering educational programs and materials, and delivering orders to class “E” licensees.

### **The Iowa Alcoholic Beverages Commission**

The Iowa Alcoholic Beverages Commission, created under Iowa Code section 123.5, is comprised of five members appointed by the governor and subject to confirmation by the Senate. Each member serves a five-year term, with the ability to serve a maximum of two terms. The commission acts as a public policy-making body and serves in an advisory capacity to ABD’s administrator.

### **The Division Administrator**

Iowa Code sections 123.7 and 123.9 outline the Division’s administrator duties and powers. The governor, subject to confirmation by the Senate, appoints the administrator to a four-year term. The administrator holds the authority to wholesale alcoholic liquor and license, inspect, and regulate the entire alcoholic beverage industry in the state of Iowa.

## Mission, Vision, and Values

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### Mission

To serve Iowans through responsible and efficient licensing, regulation, and distribution of alcohol.

### Vision

The Iowa Alcoholic Beverages Division provides clarity, consistency, and equity to all stakeholders within the alcoholic beverage industry.

### Values

The Division has adopted the following core values, which employees are expected to demonstrate in carrying out the core functions.

- **ACCOUNTABILITY.** Respond to requests for guidance received from policymakers and stakeholders with information that is accurate and unbiased. Provide accurate service to class “E” customers in a timely manner.
- **APPRECIATION.** Instill within Division employees an understanding of the worth and importance of providing our customers with high quality goods and services they need to be successful.
- **INTEGRITY.** Conduct every task within the Division with honesty and dedication to purpose. Enable staff to take pride in their respective duties through communication and training.
- **COMMITMENT.** Regulate the industry and wholesale spirits in a responsible manner.

## Assessment

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**Opportunities:** As we look to the future, ABD continues to work toward refreshing our laws, processes, and policies to find ways to align with the governor's goals that are fair and protects the general welfare of Iowans. ABD recognizes the need to continue to adapt to meet industry and consumer demands for brand diversity, blending of business models, increased convenience within the retail tier, and advances in technology, e-commerce platforms and business models.

**Challenges:** ABD is challenged with balancing its obligation to generate revenue through the wholesale distribution of spirits to over 1,781 class “E” customers with the responsibility of licensing, regulating, and educating the alcoholic beverage industry.

**Population Served:** In FY20, ABD issued over 16,900 licenses, permits, and certificates. Licensees and permittees include on- and off-premises retailers, manufacturers, brokers, and wholesalers. ABD interacts with licensees and permittees in multiple ways, including providing platforms for online licensing and product ordering, conducting compliance inspections, audits, and investigations to protect the public health, safety, and welfare, and ensure a fair and level playing field for all licensees and permittees, and delivering orders to class “E” licensees.

**Trends:** The alcoholic beverage industry in the United States is anything but static. Mergers and acquisitions on a global scale, along with a craft industry growing at a pace never seen before, intertwine with changes in retailer demands for increased access to alcohol products, technology, and expectations of greater selection and convenience. ABD will need to continue to adapt operations, processes, and policies to enable it to work effectively and efficiently with this evolving industry and consumers.



## Governor's Goals

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ABD's strategic plan focuses on being efficient with the expenditure of public funds while seeking opportunities to improve services, maximize revenues, and provide education and outreach to internal and external stakeholders. ABD's strategic plan aligns with Governor Reynolds goals, with a focus on operational and financial efficiencies.

### Governor's Strategic Goals:

- Focus on Economic Recovery
- Change lives through Second Chances
- Empower Rural Iowa
- Support Strong and Healthy Families
- Prepare for a Future Ready Iowa



## Strategic Goal Overview

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ABD established three-year strategic goals to set the long-term outcomes and direction for our programs.

### Strategic Goals

**GOAL 1: Maximize revenue to the General Fund by collaborating with our distribution partner through modernization of processes.**

Create a revenue-maximizing product portfolio and reduce distribution operating costs. Additionally, use data management analytics to monitor trends, which will improve sales and thus, increase revenue.

**GOAL 2: Provide educational opportunities for internal and external stakeholders, and refresh the regulatory program that ensures licensee compliance and a fair and level business environment.**

Improve compliance through providing reference materials electronically and provide educational training to staff to enhance internal processes.

**GOAL 3: Maintain a competitive and transparent environment for Iowa businesses**

Collaborate with policymakers to identify what should be the drivers of change to modify Iowa's alcohol laws.

**Goal 4: Utilize and engage Information Technology in areas of data analytics, operational metrics, and data governance to enhance reporting and daily operations.**

Identify systems and processes that can be improved or enhanced by IT solutions. Create intelligent and robust reports and data sets.

## **Goal 1:**

**Maximize revenue to the General Fund** by collaborating with our distribution partner through modernization of processes.

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**Strategy 1:** Structure the Division to maximize operational efficiency and to create opportunities to lower its costs.

- Measure progress by achieving lower operating costs related to freight and warehouse expenses.
- Measure progress with return on sales increasing from year to year.
- Measure progress by reducing cost per case delivered.
- Review and implement proposals from an independent study to increase distribution efficiency and scalability while reducing risk.
- Implement site improvements for increased safety, security, and increased value of the State asset.

**Strategy 2:** Maximize revenue generation within ABD's business model.

- Measure progress by increases in income from operations.
- Measure progress by increases in the percentage of net profit.
- Search for alternative uses of ABD's logistics capabilities.
- Create a revenue-maximizing product portfolio.
- Reduce distribution operating costs in partnership with our distribution partner, executive branch agencies, policy makers, and industry.

## **Goal 2:**

**Provide educational opportunities for internal and external stakeholders, and refresh the regulatory program that ensures licensee compliance and a fair and level business environment.**

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**Strategy 1:** Increase compliance with Iowa Code chapter 123 by continuing to offer training and education to law enforcement, local authorities, and licensees/permittees.

- Expand ABD's outreach strategy to make compliance training more accessible to law enforcement officials, industry, and health officials.
- Refresh reference materials and make materials available electronically.
- Provide easier access for retailers to educational materials such as, but not limited to, I-PACT and I-PLEDGE.
- Measure progress by decreases in non-compliance from the prior year to the current year, and increases in training programs.

**Strategy 2:** Increase knowledge and training of ABD staff.

- Review succession planning, emergency management training, and execute practice drills periodically.
- Create written processes and procedures for all agency job functions.
- Identify opportunities for professional growth and development of ABD staff.
- Hire additional personnel with accounting, investigative, and regulatory compliance backgrounds.
- Measure progress by maintaining individual staff training plans.

**Strategy 3:** Increase compliance with the law and promote a fair and level business environment by addressing complaints received by citizens, licensees, and other stakeholders and by implementing an ongoing inspection and audit program.

- Effectively and efficiently educate and license alcohol establishments in partnership with local authorities.
- Ensure proper payment of tax on alcoholic beverages, which includes classifying products for tax purposes and verifying compliance through audits and investigations.
- Detect and address alcohol and tobacco violations.

### **Goal 3:**

## **Maintain a competitive and transparent environment for Iowa businesses.**

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**Strategy 1:** Create regulatory clarity by modernizing the rules and regulations that affect the alcoholic beverage industry.

- Review and refresh ABD's rules and regulations.
- Collaborate with policymakers to identify what should be the drivers of change to modify Iowa's alcohol laws.

**Strategy 2:** Enhance existing partnerships and build new relationships and networks.

- Expand partnerships with other state agencies to increase alcohol and tobacco regulatory compliance and education and outreach.
- Strengthen communications and relationships with customers and industry.
- Continue to maximize efficiencies in distribution with our distribution partner in the areas of warehousing and delivery.

## **Goal 4:**

**Utilize and engage Information Technology in areas of data analytics, operational metrics, and data governance to enhance reporting and daily operations.**

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**Strategy 1:** Utilize technology for the efficient delivery of services.

- Ensure safety, security, and continuity of ABD functions by maintaining state-mandated COOP/COG.
- Pursue technology innovations to enhance measurement capabilities and capitalize on opportunities.
- Complete implementation and integration of technology platforms across core ABD functions and state executive branch agencies.

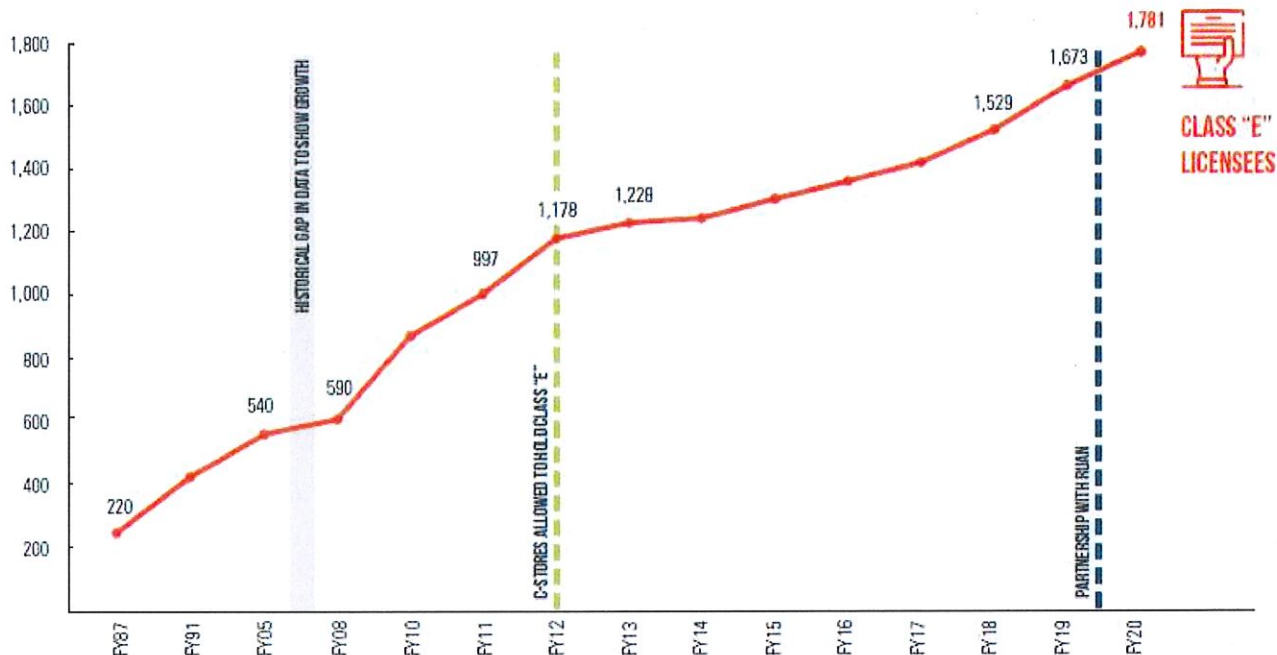
**Strategy 2:** Update systems and processes that customers and stakeholders use for daily operations.

- Build technology solutions to support data transparency and improve business opportunities in Iowa.
- Provide enhanced technology systems to support both citizens and businesses in increased compliance efforts.
- Improve technical systems and processes to provide modern reporting capabilities for beer and wine taxes.

**Strategy 3:** Use technology to enhance reporting for both internal and external stakeholders.

- Continue to evolve and enhance the information technology human resources at ABD in order to provide intelligent operational data.
- Engage in statewide initiatives and programs to increase data governance and continue to manage and clean data at ABD for accurate reporting.
- Provide analytics and detailed systematic information for all units within ABD.

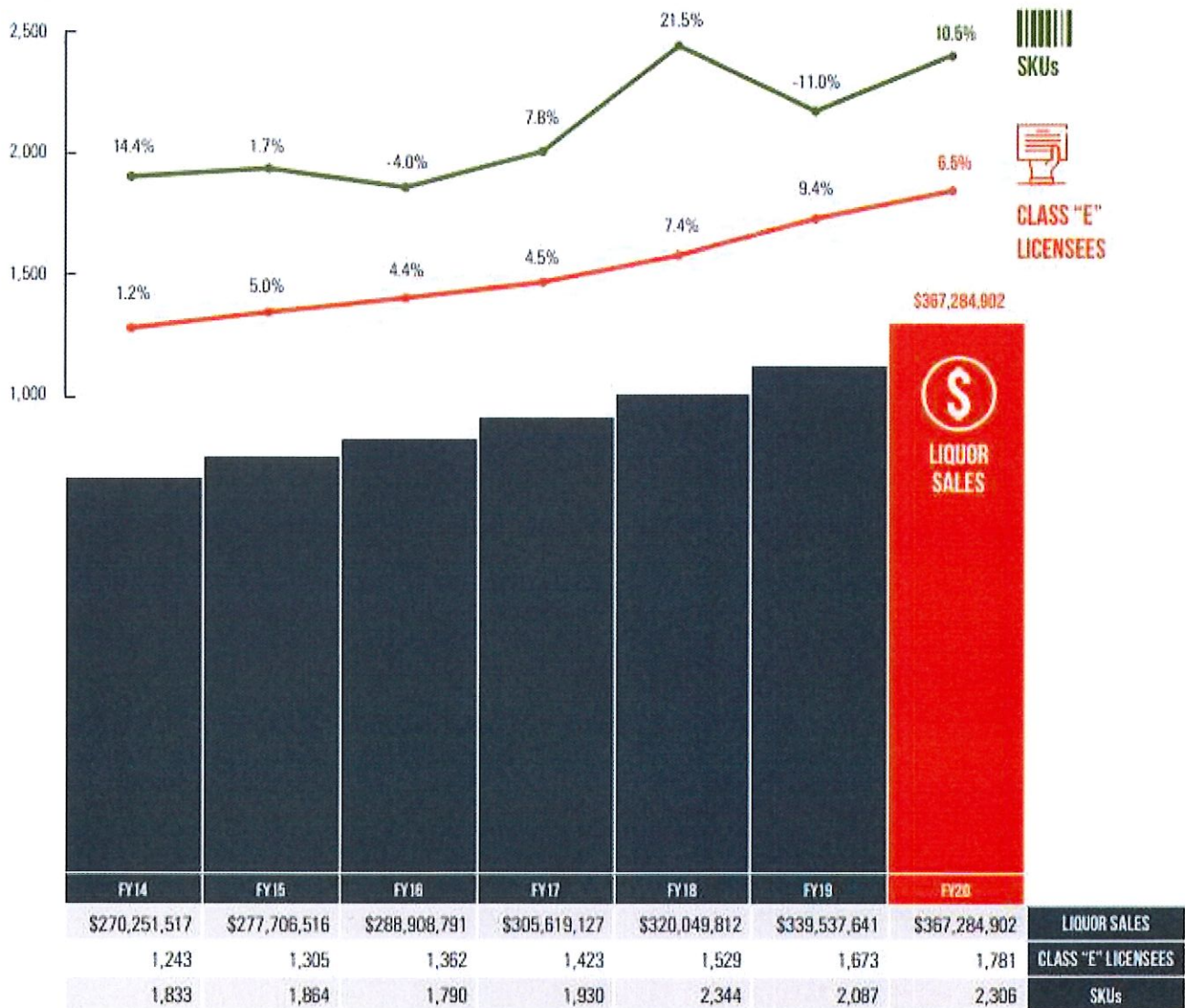
## Class “E” License Growth



In 2011, the Iowa legislature enacted legislation to allow other types of business models to acquire a license to sell liquor. As a result, in FY12, there was an increase in the number of class "E" licensees issued to convenience stores. Since that time, the number of class "E" licensees continues to grow, increasing the number of distribution points across the state of Iowa. In FY19, ABD entered into a contractual partnership with Ruan Transport Corporation (Ruan), and was able to continue operations successfully with an ever growing licensee population. As we continue to pursue our mission, ABD is committed to serving these class "E" customers through the responsible and efficient distribution of alcohol.

## Class "E" License and SKU Growth

ABD has experienced growth in many aspects of the business model, including class "E" licensees and SKUs. More class "E" licenses increase the number of distribution points delivered to on a weekly basis. The number of SKUs refers to the diverse catalog of products offered for distribution to class "E" licensees. The following graph depicts the growth of liquor sales as well as the distribution and SKU growth over the last 5 years.





## Retail Licenses and Permits Issued

	12-MONTH		8-MONTH		6-MONTH		14-DAY		5-DAY		SUB-PERMIT		TOTAL	
	FY20	FY19	FY20	FY19	FY20	FY19	FY20	FY19	FY20	FY19	FY20	FY19	FY20	FY19
<b>On-Premises</b>														
Class "B" Beer Permit (BB)	367	448	2	19	52	71	20	23	349	467	-	-	790	1,028
Class "A" Liquor License (LA)	103	127	8	-	-	-	-	-	-	9	-	-	111	136
Class "B" Liquor License (LB)	105	142	-	-	-	-	-	-	-	-	-	-	105	142
Class "C" Liquor License (LC)	3,482	4,296	40	45	51	56	13	15	353	399	-	-	3,939	4,811
Class "C" Native Distilled Spirits Liquor License (LCN)	3	5	-	-	-	-	-	-	-	-	-	-	3	5
Class "D" Liquor License (LD)	24	21	-	-	1	1	-	-	-	-	-	-	25	22
Special Class "C" Liquor License (BW)	450	569	4	6	16	25	4	5	179	242	-	-	653	847
Class "C" Native Wine Permit (WCN)	66	96	-	-	-	-	1	1	17	27	69	64	153	188
<b>Total</b>	<b>4,600</b>	<b>5,704</b>	<b>54</b>	<b>70</b>	<b>120</b>	<b>153</b>	<b>38</b>	<b>44</b>	<b>898</b>	<b>1,144</b>	<b>69</b>	<b>64</b>	<b>5,779</b>	<b>7,179</b>
<b>Off-Premises</b>														
Class "C" Beer Permit (BC)	1,468	1,658	-	-	-	-	-	-	-	-	1,761	1,696	3,229	3,354
Class "E" Liquor License (LE)	1,858	1,797	-	-	-	-	-	-	-	-	-	-	1,858	1,797
Class "B" Wine Permit (WB)	23	29	-	-	1	-	-	-	-	-	2,603	2,385	2,627	2,414
Class "B" Native Wine Permit (WBN)	303	346	-	1	1	1	-	1	-	3	553	879	857	1,231
<b>Total</b>	<b>3,652</b>	<b>3,830</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>3</b>	<b>4,917</b>	<b>4,960</b>	<b>8,571</b>	<b>8,796</b>
<b>Special Class "A" Beer Permit (Brewpub)</b>														
Class "B" Beer Permit (BB)	7	4	-	-	1	-	-	-	-	-	-	-	8	4
Class "C" Liquor License (LC)	41	44	-	-	-	-	-	-	-	-	-	-	41	44
<b>Total</b>	<b>48</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49</b>	<b>48</b>
<b>Charity Beer, Spirits, and Wine Auction Permit (CP)</b>														
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69*</b>	<b>86*</b>

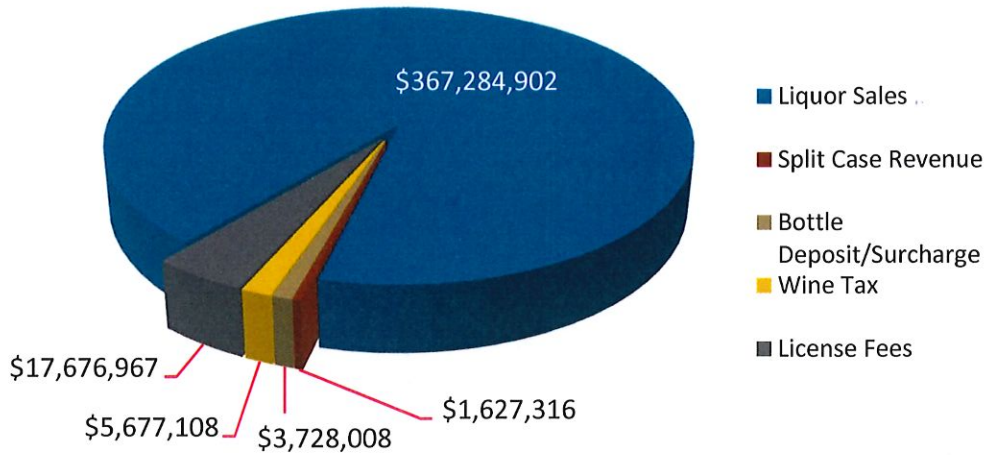
\*36 hour charity permits

## Non-Retail Licenses, Permits, Certificates Issued

	FY20	FY19
<b>Importer/Manufacturer</b>		
Brewer's Certificate of Compliance (CB)	190	181
Distiller's Certificate of Compliance (CD)	221	225
Vintner's Certificate of Compliance (CV)	621	604
<b>Total</b>	<b>1,032</b>	<b>1,010</b>
<b>Wholesaler</b>		
Class "A" Beer Permit (BA)	38	43
Class "A" Wine Permit (WA)	45	33
<b>Total</b>	<b>83</b>	<b>76</b>
<b>In-State Manufacturer</b>		
Class "A" Beer Permit (BAN)	83	66
Class "A" Wine Permit (WAN)	119	119
Class "A" Native Distilled Spirits License (ND)	18	16
Manufacturer's License (CM)	16	10
<b>Total</b>	<b>236</b>	<b>211</b>
<b>Broker</b>		
Broker's Permit (SP)	29	27
<b>Total</b>	<b>29</b>	<b>37</b>
<b>Wine Direct Shipper</b>		
Wine Direct Shipper Permit (DS)	1,080	1,007
<b>Total</b>	<b>1,080</b>	<b>1,007</b>
<b>Wine Carrier</b>		
Wine Carrier Permit (AC)*	4	4
<b>Total</b>	<b>4</b>	<b>4</b>

\* All ACs were issued a one-time permit in 2010.

# Revenue Earned



### Liquor Sales

**\$367,284,902**

ABD is the sole wholesaler for alcoholic liquor sold in Iowa and delivers product to over 1,781 off-premises retail locations across the state. Iowa Code 123.24 requires ABD to markup the price of products sold at wholesale by up to 50 percent.

### Bottle Deposit / Surcharge

**\$3,728,008**

Pursuant to Iowa Code 455C.2, and Iowa Code 123.24, ABD charges a bottle deposit and surcharge included in the wholesale purchase price. The charge assessed ABD is \$0.09 per unit sold and includes the \$0.05 bottle deposit.

### Split Case

**\$1,627,316**

The 'split case' fee is applied when alcoholic liquor is sold to a retailer as a single bottle. The split case fee is \$0.50 per bottle. This fee is to offset the cost of splitting, picking, and shipping single bottles.

### Wine Tax

**\$5,677,108**

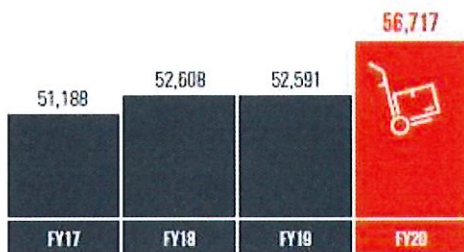
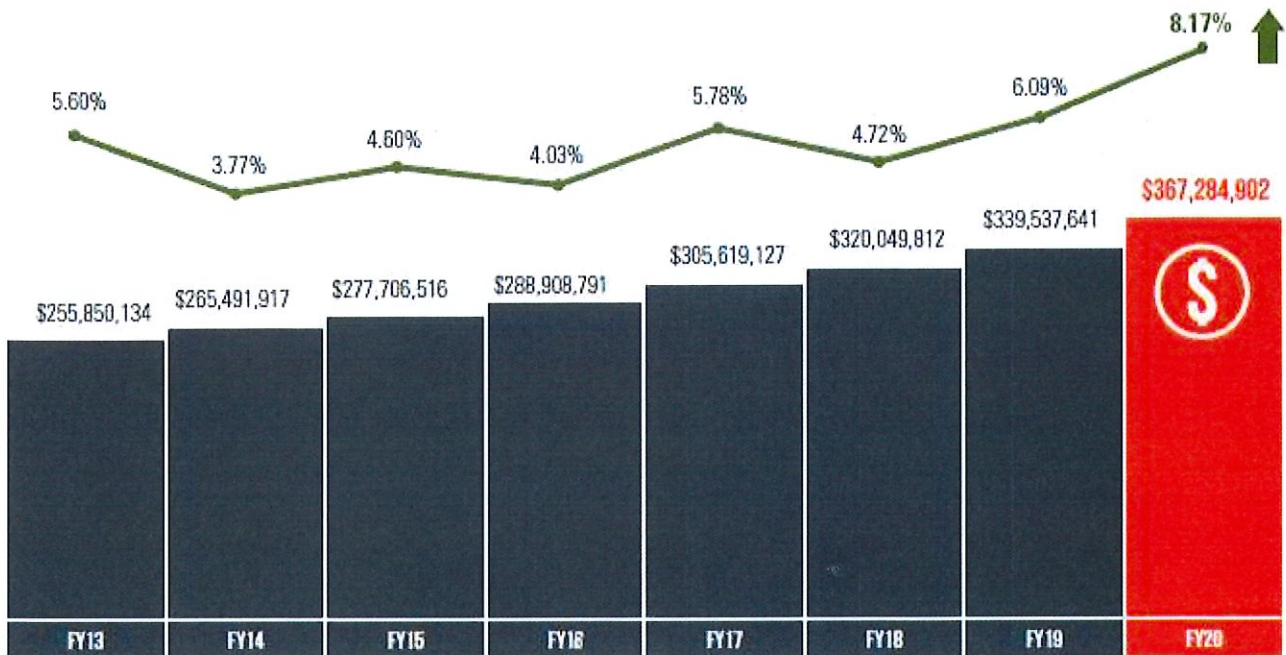
All wine sold at wholesale in the state, as well as wine directly shipped to consumers within Iowa, is assessed a tax at the rate of \$1.75 per gallon. All non-native wine tax is deposited by ABD. This tax was deferred for reporting and collection by a proclamation set forth by the Governor in response to the COVID-19 pandemic. This tax was deferred for the FY20 months of February through June.

### License Fees

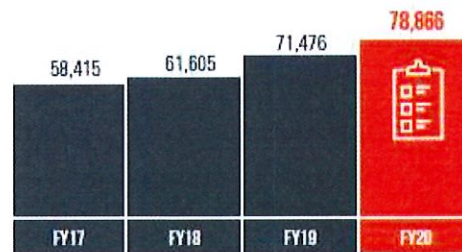
**\$17,676,967**

Fees collected are for the licenses, permits, and certificates required for the manufacture, importation, and sale of liquor, beer, and wine in the state of Iowa. This fee was deferred for certain license types by a proclamation set forth by the Governor in response to the COVID-19 pandemic.

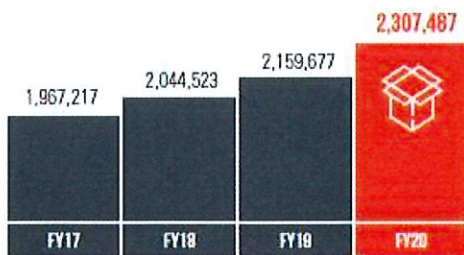
## Annual Liquor sales and Delivery Comparison



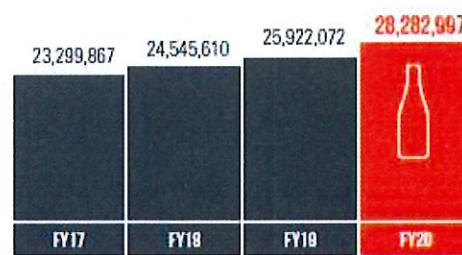
DELIVERIES



ORDERS



CASES



BOTTLES

## Where the Profits Go

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### Revenues Transferred

State of Iowa  
General Fund Reversion  
\$107,500,000

Payments made to the State General Fund come from several sources within ABD with the main resources being liquor sales and license revenues. The funds are appropriated by the legislature to different departments and programs throughout the state.

State Aid to Cities and Counties  
\$3,301,218

The amount of revenue collected from license and permit fees remitted back to the local authorities (cities and counties) who are directly involved in the approvals of licenses and permits within their jurisdictions.

Iowa Department of Public Health:

Substance Abuse  
\$23,875,596

ABD transfers 7% of gross sales of alcoholic liquor to the State General Fund for specific appropriation to the Iowa Department of Public Health for the administration of substance abuse and prevention education programs.

Sunday Sales  
\$931,125

The Department of Public Health receives Sunday Sales license fees, of which 50% are earmarked for grants to counties for operating substance abuse programs involving education, prevention, referral or post-treatment services.

### Revenues Processed

Beer Tax  
\$9,435,077

All beer sold at wholesale in the State of Iowa is assessed a tax at the rate of \$0.19 per gallon. Beer tax is processed and deposited into the State General Fund to be appropriated by the legislature to different departments and programs throughout the state. This tax was deferred for reporting and collection by a proclamation set forth by the Governor in response to the COVID-19 pandemic. This tax was deferred for the FY20 months of February through June.

Iowa Economic Development Authority:

Native Wine  
Native Beer Tax \$121,862

Tax revenues collected from Iowa native wine producers and native breweries are directed to the Iowa Economic Development Authority's Wine and Beer Promotion Board. Funds collected are used for research and development within the native wine and beer industries. As with the other tax types, these taxes were also deferred for the FY20 months of February through June.

## Gallons sold, Taxes Processed, and License Revenue

### GALLONS SOLD

	FY20	FY19	INCREASE/ DECREASE
Beer	49,663,037	70,729,897	-29.78%
Native Beer	641,378	795,254	-19.35%
<b>Total Beer Gallons</b>	<b>50,304,415</b>	<b>71,525,151</b>	<b>-29.67%</b>
Wine	3,244,062	4,697,034	-30.93%
Native Wine	105,433	155,182	-32.06%
<b>Total Wine Gallons</b>	<b>3,349,495</b>	<b>4,852,216</b>	<b>-30.97%</b>

### TAXES PROCESSED

	FY20	FY19	INCREASE/ DECREASE
<b>Taxes Processed*</b>			
Beer Tax	\$9,435,977	\$13,438,680	-29.78%
Native Beer Tax	\$121,862	\$151,098	-19.35%
Wine Tax	\$5,677,108	\$8,219,810	-30.93%
Native Wine Tax	\$184,507	\$271,568	-32.06%
<b>Total Taxes Processed</b>	<b>\$15,419,454</b>	<b>\$22,081,156</b>	<b>-30.17%</b>

### LICENSING REVENUE\*

	FY20	FY19	INCREASE/ DECREASE
<b>Licenses Processed*</b>			
Liquor Licenses	\$16,319,185	\$17,281,529	-5.57%
Wine Permits	\$63,090	\$60,995	3.43%
Beer Permits	\$1,184,968	\$1,294,109	-8.43%
Special Licenses**	\$8,025	\$9,505	-15.57%
Certificates of Compliance***	\$101,395	\$87,419	15.99%
<b>Total License Revenue****</b>	<b>\$17,676,663</b>	<b>\$18,733,557</b>	<b>-5.64%</b>

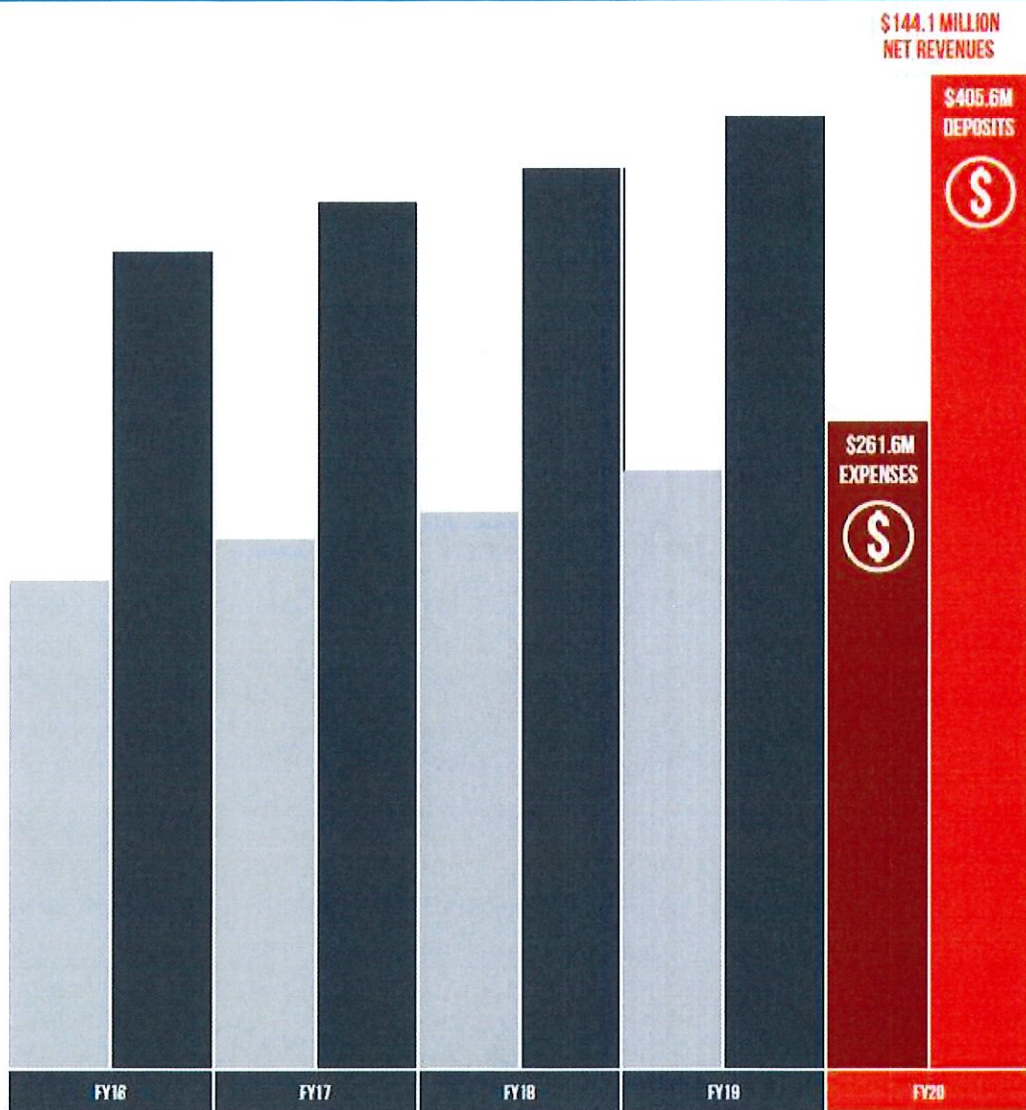
\* Tax and license revenue partially deferred for FY20 due to the Governor's Proclamation for COVID-19.

\*\* Charity Auction Permits, Broker's Permits and Alcohol Carrier Licenses.

\*\*\* Vintner's Certificate of Compliance, Brewer's Certificate of Compliance, Distiller's Certificate of Compliance.

\*\*\*\* Total license revenue does not include the additional fees associated.

# Liquor Control Trust Fund Summary



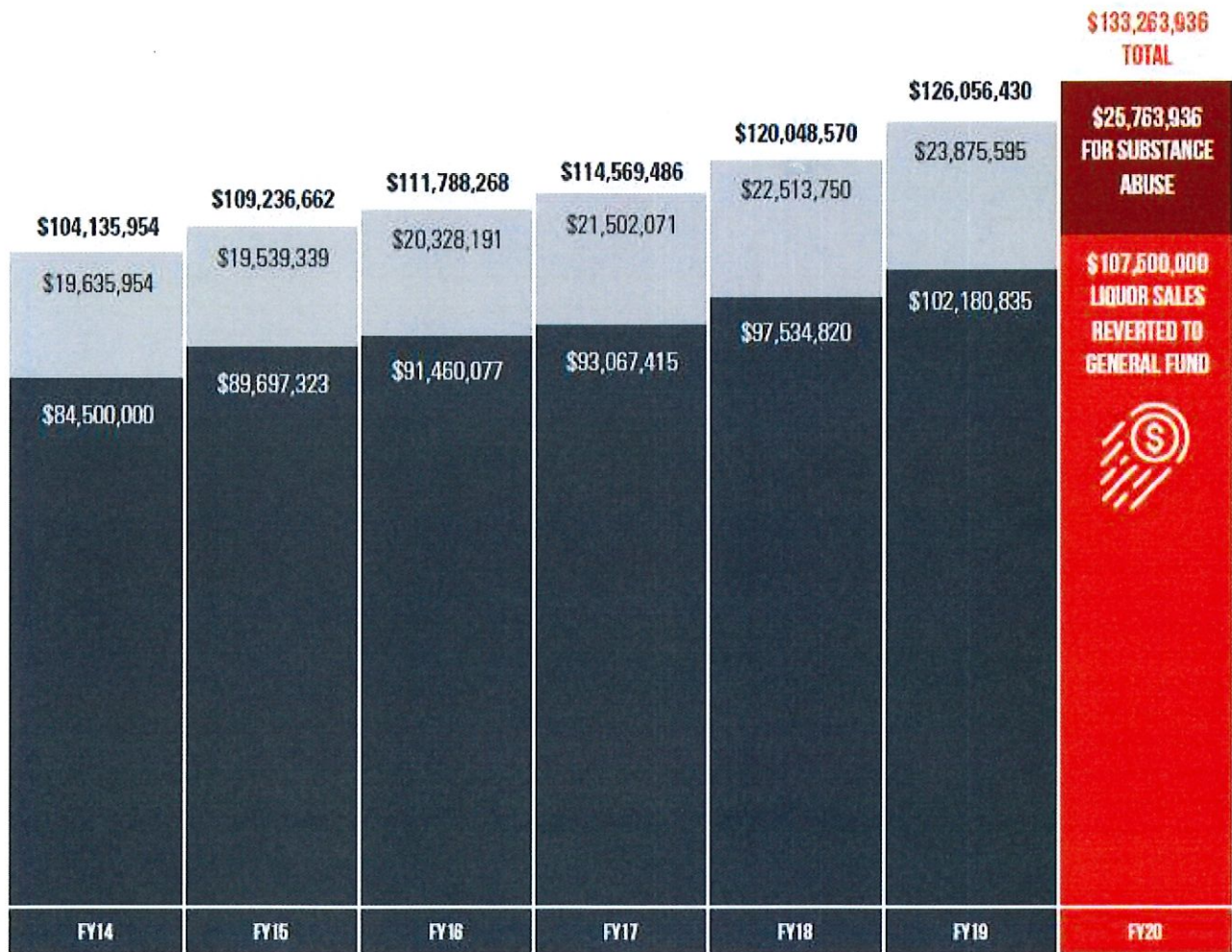
Sale of Liquor	\$288,908,791	\$305,619,127	\$320,049,812	\$339,537,641	\$367,284,902
Sale of Licenses	\$15,608,360	\$15,664,468	\$16,613,682	\$18,733,557	\$17,676,967
Beer Tax Collected	\$14,231,744	\$13,904,082	\$13,592,912	\$13,438,680	\$9,435,077
Wine Tax Collected	\$7,648,753	\$8,078,043	\$8,166,553	\$8,219,810	\$5,677,108
Miscellaneous Revenue	\$4,226,128	\$6,115,965	\$4,806,557	\$5,290,473	\$5,614,701
<b>Total Deposits</b>	<b>\$330,623,776</b>	<b>\$349,381,685</b>	<b>\$363,229,516</b>	<b>\$385,220,161</b>	<b>\$405,688,755</b>
* <b>Total Expenses</b>	<b>\$(200,367,526)</b>	<b>\$(219,986,581)</b>	<b>\$(228,179,166)</b>	<b>\$(244,804,012)</b>	<b>\$(261,613,359)</b>
<b>Net Revenues</b>	<b>\$130,256,250</b>	<b>\$129,395,104</b>	<b>\$135,050,350</b>	<b>\$140,416,149</b>	<b>\$144,075,396</b>

- Expenses
- Deposits
- FY20 Expenses
- FY20 Deposits

\*Total Expenses is the total of all expenses by ABD out of the operational fund. The greatest expense in this category is the inventory cost paid for alcoholic liquor. In FY20, the total cost of goods sold was \$244,999,105, which is just under 94% of the total expenses incurred.

## Reversion Analysis Summary

Each year, ABD transfers, as a monthly reversion amount, revenues from liquor sales, license fees, and other sources back to the State General fund. This reversion is then appropriated out to other departments and agencies throughout the state. ABD provides an estimate of this total number to be used in budgeting and is required to fulfill this estimated amount. The estimate is derived using past and current sales and reflects the overall growth of ABD as it continues to serve Iowans through the responsible regulation, sale and distribution of spirits.



- Substance Abuse
- Liquor Sales Reverted
- FY20 Liquor Sales Reverted to State General Fund
- FY20 for Substance Abuse





ALCOHOLIC  
BEVERAGES  
DIVISION  
*State of Iowa*