

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
RESOURCES GENERATED & PAYMENTS
YEAR TO DATE TOTALS
Month of : End of Year 2019

	BALANCE DUE FROM FY 17-18	RESOURCES GENERATED Y-T-D FY 18-19	PAYMENTS Y-T-D FY 18-19	PAYABLE DUE (ESTIMATED) Y-T-D FY 18-19
PROCEEDS OF TAXES OF SELLING PRICE:				
10% TO HUMAN RESOURCES - 1955 TAX	4,218,138.16	32,671,032.62	32,380,915.07	4,508,255.71
5% TO HUMAN RESOURCES - 1959 TAX	2,109,083.47	16,335,593.59	16,190,534.88	2,254,142.18
1-1/2% TO HUMAN RESOURCES - 1979 TAX	632,730.85	4,900,708.99	4,857,191.41	676,248.43
61.5% OF 13% 1988 TAX TO MENTAL HEALTH	3,382,706.40	26,120,474.43	26,461,007.65	3,042,173.18
5% TO SPECIAL MENTAL HEALTH FUND - 1959 TAX	2,109,083.47	16,335,593.59	14,980,534.88	3,464,142.18
1-1/2% TO SPECIAL MENTAL HEALTH FUND - 1979 TAX	632,730.85	4,900,708.99	4,857,191.51	676,248.33
38.5% OF 13% 1988 TAX TO GENERAL FUND	2,111,229.73	16,351,821.61	16,206,617.79	2,256,433.55
10% TAX TO GENERAL FUND - 1980 TAX	4,218,138.16	32,671,032.62	32,380,915.07	4,508,255.71
4% TO DEPT OF REVENUE SALES TAX FOR EFT	735,331.96	12,291,642.10	12,236,262.76	790,711.30
2% TO DEPT OF REVENUE TAX CITIES AND COUNTIES	395,088.27	6,119,298.90	6,119,298.50	395,088.67
5% TO MARSHALL COUNTY - COUNTY TAX	54,207.44	221,921.80	215,144.28	60,984.96
5% TO CALHOUN COUNTY- COUNTY TAX	74,335.99	307,136.39	299,028.40	82,443.98
LOCAL TABLE WINE TAX:				
7 CENTS PER LITER TO COUNTIES WITH STORES	273.59	534.34	615.24	192.69
7CENTS PER LITER TO CITIES WITH STORES	9,491.97	19,442.05	18,519.24	10,414.78
DISTRIBUTION OF PROFITS:				
50% OF FIRST \$2M TO GEN FUND	0.00	1,000,000.00	1,000,000.00	0.00
19% OF \$2M TO HUMAN RESOURCES	0.00	380,000.00	380,000.00	0.00
10% OF \$2M TO WET COUNTIES	0.00	200,000.00	200,000.00	0.00
1% OF \$2M TO WET COUNTIES FOR PUBLIC HEALTH	0.00	20,000.00	20,000.00	0.00
20% OF \$2M TO CITIES WITH STORES	0.00	400,000.00	0.00	400,000.00
\$200,000 OVER \$2M TO WET INCORPORATED MUNIC.	0.00	200,000.00	0.00	200,000.00
10% MARKUP TO GENERAL FUND***	2,629,420.35	26,336,035.04	26,296,048.63	2,669,406.76

REMAINDER OF PROFITS:				
85% OF REMAINDER TO GENERAL FUND	0.00	4,519,319.57	0.00	4,519,319.57
6.25% TO WET MUNICIPALITIES	0.00	332,302.91	0.00	332,302.91
3.75% TO HUMAN RESOURCES	0.00	199,381.75	0.00	199,381.75
3.75% TO WET COUNTIES	0.00	199,381.75	0.00	199,381.75
1.25% TO CITIES WITH STORES	0.00	66,460.58	0.00	66,460.58
SUB TOTAL	23,311,990.67	203,099,823.61	195,099,825.31	31,311,988.97
BEER TAXES AND LICENSE:				
1.5 CENTS TO GENERAL FUND	1,404,308.01	16,830,866.49	16,946,031.57	1,289,142.93
1/2 CENTS TO WET COUNTIES	468,102.92	5,610,288.85	5,648,677.44	429,714.33
1 CENT TO HUMAN RESOURCES	936,205.34	11,220,577.66	11,297,354.38	859,428.62
2 CENTS TO EDUCATION TRUST FUND	1,872,410.68	22,441,155.34	22,594,708.78	1,718,857.24
DISTRIBUTION OF \$2.42 WINE TAX:				
WINE TAX - ACT 2010-607 TO GF	10,437.26	130,320.31	134,946.52	5,811.05
WINE TAX - ACT 2010-607 TO DHR	9,591.00	79,725.36	85,761.37	3,554.99
WINE TAX - ACT 2010-607 TO MH	5,867.43	31,430.18	35,896.13	1,401.49
LICENSE AND PENALTY TO GENERAL FUND	79,350.00	3,335,977.50	3,339,227.50	76,100.00
TOTAL REVENUES TO STATE FUNDS	28,098,263.32	262,780,165.30	255,182,429.01	35,695,999.61
TVA SUPPLEMENT TO NON-SERVED DRY COUNTIES	444,791.60	4,288,097.98	4,296,894.58	435,995.00
COUNTY FEES TO WET COUNTIES	6,624.00	1,520,685.00	1,517,150.00	10,159.00
BEER\TABLE WINE TAX FOR LOCAL GOVERNMENTS	76,660.06	790,981.12	792,384.46	75,256.72
ADMIN FEE LOCAL BEER/TABLE WINE TAX TO G.F.	20,270.02	20,281.57	20,270.02	20,281.57
TOTAL FUNDS	28,646,609.00	269,400,210.97	261,809,128.07	36,237,691.90

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 RESOURCES GENERATED BY THE ABC BOARD
 AS OF 08/30/2019

SEPTEMBER 30 2019

	THIS MONTH THIS YEAR YEAR-TO-DATE	THIS MONTH LAST YEAR YEAR-TO-DATE	% CHANGE THIS YEAR OVER LAST YEAR		
GENERAL FUND					
38.5 % OF THE 13 % 1988 LIQUOR TAX	16,351,821.61	15,191,658.72	7.64%		
1980 10 % LIQUOR TAX	32,671,032.62	30,353,020.72	7.64%		
1943 LIQUOR TAX AND PROFITS					
50 % OF FIRST \$2,000,000	1,000,000.00	0.00	#DIV/0!		
85% OF REMAINDER	4,519,319.56	0.00	#DIV/0!		
1983 5 % MARKUP -	26,335,035.04	23,554,732.45	11.81%	GF - 5%	13,167,017.02
1979 1 1/2 CENTS BEER TAX	16,830,866.49	16,396,768.69	2.65%	Das - 5%	13,168,017.02
1988 ADMINISTRATIVE FEE FOR COLLECTION OF BEER-TABLE WINE TAX FOR LOCAL GOVTS	20,281.57	20,270.02	0.06%		26,335,034.04
WINE TAX - ACT 2010-607 TO GF	130,320.31	140,032.34	-6.94%		
LICENSE AND PENALTY REVENUE	3,335,977.50	3,393,970.00	-1.71%		
TOTAL TO GENERAL FUND	\$ 101,195,654.69	\$ 89,050,452.94	13.64%		
HUMAN RESOURCES					
1955 10 % LIQUOR TAX	32,671,032.62	30,353,020.72	7.64%		
1959 1/2 OF 10 % LIQUOR TAX	16,335,593.59	15,176,582.36	7.64%		
1979 1/2 OF 3 % LIQUOR TAX	4,900,708.99	4,553,003.51	7.64%		
1943 LIQUOR TAX AND PROFITS					
19 % OF FIRST \$2,000,000	380,000.00	0.00	#DIV/0!		
3.75% OF REMAINDER	199,381.75	0.00	#DIV/0!		
WINE TAX - ACT 2010-607 TO DHR	79,725.36	85,666.84	-6.94%		
1979 1 CENT BEER TAX	11,220,577.66	10,931,179.14	2.65%		
TOTAL TO HUMAN RESOURCES	\$ 65,787,019.97	\$ 61,089,452.57	7.67%		
MENTAL HEALTH					
1959 1/2 OF 10 % LIQUOR TAX	16,335,593.59	\$ 15,176,582.36	7.64%		
1979 1/2 OF 3 % LIQUOR TAX	4,900,708.99	4,553,003.51	7.64%		
61.5 % OF THE 13 % 1988 LIQUOR TAX	26,120,474.43	24,267,225.05	7.64%		
WINE TAX - ACT 2010-607 TO MH	31,430.18	33,772.50	-6.94%		
TOTAL TO MENTAL HEALTH	\$ 47,388,207.19	\$ 44,030,583.42	7.63%		
EDUCATION TRUST FUND					
1979 2 CENT BEER TAX	22,441,155.34	21,862,358.24	2.65%		
TOTAL TO EDUCATION TRUST FUND	\$ 22,441,155.34	\$ 21,862,358.24	2.65%		
REVENUE DEPARTMENT					
SALES TAX 4 %	\$ 12,291,642.10	\$ 11,628,857.80	5.70%		
SALES TAX 2 %	6,119,298.90	5,796,474.00	5.57%		
TOTAL TO REVENUE DEPARTMENT	\$ 18,410,941.00	\$ 17,425,331.80	5.66%		
WET COUNTIES					
1943 LIQUOR TAX AND PROFITS					
10 % OF FIRST \$2,000,000 TO COUNTIES	\$ 200,000.00	\$ 0.00	#DIV/0!		
1 % OF FIRST \$2,000,000 TO COUNTIES FOR PUBLIC HEALTH	20,000.00	0.00	#DIV/0!		
3.75% OF REMAINDER	199,381.75	0.00	#DIV/0!		
1979 1/2 CENT BEER TAX	5,610,288.85	5,465,589.56	2.65%		
1980 7 CENTS PER LITER TABLE WINE TAX	534.34	603.50	-11.46%		
5 % TAX - MARSHALL COUNTY	221,921.80	209,060.83			
5 % TAX - CALHOUN COUNTY	307,136.39	295,888.92	3.80%		
TOTAL TO WET COUNTIES	\$ 6,559,263.13	\$ 5,971,142.81	9.85%		
MUNICIPALITIES IN WET COUNTIES					
1943 LIQUOR TAX AND PROFITS					
FIRST \$200,000 ABOVE \$2,000,000	\$ 200,000.00	\$ 0.00	#DIV/0!		
6.25% OF REMAINDER	332,302.91	0.00	#DIV/0!		
TOTAL TO MUNICIPALITIES IN WET COUNTIES	\$ 532,302.91	\$ 0.00	#DIV/0!		
MUNICIPALITIES WHERE STORES ARE LOCATED					
1943 LIQUOR TAX AND PROFITS					
20 % OF FIRST \$2,000,000	\$ 400,000.00	\$ 0.00	#DIV/0!		
1.25% OF REMAINDER	66,460.58	0.00	#DIV/0!		
1980 7 CENTS PER LITER TABLE WINE TAX	19,442.05	18,231.50	6.64%		
TOTAL TO MUNICIPALITIES WITH STORES	\$ 485,902.63	\$ 18,231.50	2565.18%		
TOTAL TO MUNICIPALITIES	\$ 1,018,205.54	\$ 18,231.50	5484.87%		
RESOURCES GENERATED BY COUNTY FEES					
	1,520,685.00	1,530,957.00	-0.67%		
RESOURCES GENERATED BY BEER/TABLE WINE TAX					
	790,981.12	790,530.14	0.06%		
RESOURCES GENERATED TVA SUPPLEMENT TO NON-SERVED DRY COUNTIES					
	\$ 4,288,097.98	\$ 4,374,622.12	-1.98%		
TOTAL GENERATED FOR COUNTIES AND MUNICIPALITIES	14,177,232.77	12,685,483.57	11.76%		
RESOURCES GENERATED BEFORE ADJUSTMENTS					
	\$ 269,400,210.97	\$ 246,153,662.54	9.44%		
MISCELLANEOUS INCOME ADJUSTMENTS					
	0.00	0.00			
TOTAL RESOURCES GENERATED	\$ 269,400,210.97	\$ 246,153,662.54	9.44%		

**ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
STATEMENT OF OPERATIONS Fiscal Year 2019 (Unaudited)**

	Last Year as of September 2018	This Year as of End of Year 2019	\$Change	
REVENUES:				
RETAIL SALES	289,826,618.70	305,965,427.51	16,138,808.81	6%
WHOLESALE SALES	198,335,629.04	217,993,701.81	19,658,072.77	10%
MILITARY SALES	6,749,118.01	7,286,218.92	537,100.91	8%
TOTAL SALES	<u>494,911,365.75</u>	<u>531,245,348.24</u>	<u>36,333,982.49</u>	7%
EMBEDDED TAXES - TITLE 28	143,998,719.12	154,575,064.42	10,576,345.30	7%
NET SALES	<u>350,912,646.63</u>	<u>376,670,283.82</u>	<u>25,757,637.19</u>	7%
COST OF GOODS SOLD	<u>247,147,846.90</u>	<u>263,092,125.62</u>	<u>15,944,278.72</u>	6%
GROSS MARGIN	103,764,799.73	113,578,158.20	9,813,358.47	9%
10% MARKUP TO GENERAL FUND	23,554,732.45	26,336,035.04	2,781,302.58	12%
TOTAL OPERATING REVENUES	<u>80,210,067.28</u>	<u>87,242,123.16</u>	<u>7,032,055.89</u>	9%
OTHER REVENUES:				
PRIVATE WINE LITER TAXES	13,786,220.32	13,639,152.90	(147,067.42)	-1%
CLASS II TABLE WINE TAXES - \$2.42	152,388.13	141,819.16	(10,568.98)	-7%
PUBLICATION & STATISTICS SALES	3,300.00	3,600.00	300.00	9%
SALVAGED EQUIPMENT	23,389.85	5,375.10	(18,014.75)	-77%
SALVAGES OTHER THAN EQUIPMENT	97,617.00	76,169.00	(21,448.00)	-22%
PUBLIC SERVICE & IMPORT INCOME	53,807.41	47,895.04	(5,912.37)	-11%
MISCELLANEOUS INCOME	185,385.56	29,283.17	(156,102.39)	-84%
ADECA BYRNE GRANT	0.00	0.00	0.00	0%
RESPONSIBLE VENDOR FEES	120,330.00	116,480.00	(3,850.00)	-3%
BAILMENT FEES	2,017,652.59	2,327,414.74	309,762.15	15%
OTHER GRANT REVENUES	60,000.00	60,000.00	0.00	0%
TOTAL OTHER REVENUES	<u>16,500,090.86</u>	<u>16,447,189.11</u>	<u>(52,901.76)</u>	0%
TOTAL AVAILABLE REVENUES	96,710,158.14	103,689,312.27	6,979,154.13	7%
EXPENDITURES:				
DISPOSAL OF EQUIPMENT	0.00	0.00	0.00	#DIV/0!
STORE EXPENSES & PRODUCT MANAGEMENT	54,840,451.51	55,648,184.05	807,732.54	1%
WAREHOUSE EXPENSES	4,589,842.87	5,074,363.68	484,520.81	11%
ADMINISTRATIVE EXPENSES*	17,328,154.79	12,559,021.92	(4,769,132.87)	-28%
LICENSE AND COMPLIANCE EXPENSES	3,840,644.75	3,667,789.33	(172,855.42)	-5%
TRANSFERS TO ALEA	16,895,698.00	16,895,692.00	(6.00)	0%
TOTAL EXPENDITURES	<u>97,494,791.92</u>	<u>93,845,050.98</u>	<u>(3,649,740.94)</u>	-4%
LESS BAILMENT FEES RETAINED FOR OPERATIONS**		<u>(2,327,414.74)</u>	<u>(2,327,414.74)</u>	
NET REVENUES FOR FISCAL YEAR	<u>(784,633.78)</u>	<u>7,516,846.55</u>	<u>8,301,480.33</u>	1058%
PROFITS DISTRIBUTION				
50% GF		1,000,000.00	1,000,000.00	
19% HR		380,000.00	380,000.00	
10% WET		200,000.00	200,000.00	
1% WET		20,000.00	20,000.00	
20% CITY		400,000.00	400,000.00	
WET MUNI		200,000.00	200,000.00	
85% GF		4,519,319.57	4,519,319.57	
6.25% WET		332,302.91	332,302.91	
3.75% HR		199,381.75	199,381.75	
3.75% WET		199,381.75	199,381.75	
1.25 CITY		66,460.58	66,460.58	

<u>0.00</u>	<u>7,516,846.55</u>	<u>7,516,846.55</u>
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*Includes \$1,786,725.78 cost of vehicles purchased for DOC

**Adjustments as per GF Appropriations Bill Act 2018-354:

*Notwithstanding any other laws to the contrary, all revenue generated from bailment fees shall remain with the Board to be used for its operations"