



TEXAS ALCOHOLIC
BEVERAGE COMMISSION
Supporting Businesses and Protecting Texans

Operating Budget for Fiscal Year 2026

Submitted to the
**Office of the Governor, Budget and Policy Division,
and the Legislative Budget Board**

By the Texas Alcoholic Beverage Commission

Robert A. Eckels, Chairman Houston
Chad M. Craycraft, Member Dallas
Deborah Gray Marino, Member San Antonio
M. Scott Adkins, Member El Paso
Hasan K. Mack, Member Austin



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Budget Overview
89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

458 Alcoholic Beverage Commission

	GENERAL REVENUE FUNDS		2025	2026	FEDERAL FUNDS		OTHER FUNDS		ALL FUNDS	
	2025	2026			2025	2026	2025	2026	2025	2026
Goal: 1. Promote the Health, Safety, and Welfare of the Public										
1.1.1. Enforcement	29,364,755	33,208,952			666,726	554,786	72,902	542,861	30,104,383	34,306,599
Total, Goal	29,364,755	33,208,952			666,726	554,786	72,902	542,861	30,104,383	34,306,599
Goal: 2. License, Permit, Register Qualified Businesses and Products										
2.1.1. Licensing	5,412,561	5,979,454							5,412,561	5,979,454
Total, Goal	5,412,561	5,979,454							5,412,561	5,979,454
Goal: 3. Ensure Compliance with Fees & Taxes										
3.1.1. Compliance Monitoring	7,183,426	7,377,449							7,183,426	7,377,449
3.2.1. Ports Of Entry	5,832,792	5,798,469							5,832,792	5,798,469
Total, Goal	13,016,218	13,175,918							13,016,218	13,175,918
Goal: 4. Indirect Administration										
4.1.1. Central Administration	2,540,985	2,806,169							2,540,985	2,806,169
4.1.2. Information Resources	9,382,862	12,673,115							9,382,862	12,673,115
4.1.3. Other Support Services	364,548	474,888							364,548	474,888
Total, Goal	12,288,395	15,954,172							12,288,395	15,954,172
Total, Agency	60,081,929	68,318,496			666,726	554,786	72,902	542,861	60,821,557	69,416,143
Total FTEs									537.2	625.0

2.A. Summary of Budget By Strategy

89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

DATE : 11/26/2025

TIME : 11:25:17AM

Agency code: 458 Agency name: Alcoholic Beverage Commission

Goal/Objective/STRATEGY	EXP 2024	EXP 2025	BUD 2026
1 Promote the Health, Safety, and Welfare of the Public			
1 <i>Detect/Prevent Law Violations</i>			
1 ENFORCEMENT	\$29,729,462	\$30,104,383	\$34,306,599
TOTAL, GOAL 1	\$29,729,462	\$30,104,383	\$34,306,599
2 License, Permit, Register Qualified Businesses and Products			
1 <i>Process Apps for Permits, Licenses, & Registrations in a Timely Manner</i>			
1 LICENSING	\$5,157,410	\$5,412,561	\$5,979,454
TOTAL, GOAL 2	\$5,157,410	\$5,412,561	\$5,979,454
3 Ensure Compliance with Fees & Taxes			
1 <i>Ensure Compliance with Alcoholic Beverage Code</i>			
1 COMPLIANCE MONITORING	\$6,524,245	\$7,183,426	\$7,377,449
2 <i>Ensure Maximum Compliance with Importation Laws at Ports of Entry</i>			
1 PORTS OF ENTRY	\$5,700,884	\$5,832,792	\$5,798,469
TOTAL, GOAL 3	\$12,225,129	\$13,016,218	\$13,175,918
4 Indirect Administration			
1 <i>Indirect Administration</i>			
1 CENTRAL ADMINISTRATION	\$2,428,862	\$2,540,985	\$2,806,169
2 INFORMATION RESOURCES	\$6,573,297	\$9,382,862	\$12,673,115
3 OTHER SUPPORT SERVICES	\$501,428	\$364,548	\$474,888
TOTAL, GOAL 4	\$9,503,587	\$12,288,395	\$15,954,172

2.A. Summary of Budget By Strategy

DATE : 11/26/2025

TIME : 11:25:17AM

89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 458 Agency name: Alcoholic Beverage Commission

Goal/Objective/STRATEGY	EXP 2024	EXP 2025	BUD 2026
General Revenue Funds:			
1 General Revenue Fund	\$55,783,097	\$60,081,929	\$68,318,496
	\$55,783,097	\$60,081,929	\$68,318,496
Federal Funds:			
555 Federal Funds	\$777,928	\$666,726	\$554,786
	\$777,928	\$666,726	\$554,786
Other Funds:			
666 Appropriated Receipts	\$54,563	\$72,902	\$542,861
	\$54,563	\$72,902	\$542,861
TOTAL, METHOD OF FINANCING	\$56,615,588	\$60,821,557	\$69,416,143
FULL TIME EQUIVALENT POSITIONS	533.8	537.2	625.0

2.B. Summary of Budget By Method of Finance
89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

DATE: **11/26/2025**
TIME: **11:25:58AM**

Agency code: **458** Agency name: **Alcoholic Beverage Commission**

METHOD OF FINANCING	Exp 2024	Exp 2025	Bud 2026
<u>GENERAL REVENUE</u>			
<u>1</u> General Revenue Fund			
<i>REGULAR APPROPRIATIONS</i>			
Regular Appropriations from MOF Table (2024-25 GAA)	\$61,373,685	\$58,485,649	\$0
Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$0	\$59,889,643
<i>RIDER APPROPRIATION</i>			
Art IX, Sec 17.15. Appropriation for a Salary Increase for Licensed Attorneys in Certain Positions.(2026-27 GAA)	\$0	\$0	\$93,961
<i>TRANSFERS</i>			
Art V, Rider 11 Texas Wine Marketing Assistance Program (2024-25 GAA)	\$(250,000)	\$(250,000)	\$0
Art V, Rider 11 Texas Wine Marketing Assistance Program (2026-27 GAA)	\$0	\$0	\$(250,000)
<i>SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS</i>			
HB 500, Sec 11.01, 89th Leg, Regular Session, Motor Vehicle Purchase	\$0	\$1,399,050	\$0
HB 500, Sec 10.40, 89th Leg, Regular Session, Integration & Support Tech Solutions	\$0	\$3,059,176	\$0
<i>LAPSED APPROPRIATIONS</i>			
Regular Appropriations from MOF Table (2024-25 GAA)	\$(494,569)	\$(1,572,123)	\$0
<i>UNEXPENDED BALANCES AUTHORITY</i>			
SB 30, Sec9.02, 88th Leg, Regular Session, Motor Vehicle Purchase	\$2,699,050	\$0	\$0
SB 30, Sec9.02, 88th Leg, Regular Session, Motor Vehicle Purchase	\$(649,805)	\$649,805	\$0
HB 500, Sec 11.01, 89th Leg, Regular Session, Motor Vehicle Purchase	\$0	\$(1,399,050)	\$1,399,050
Art IX, Sec 14.03(i), Capital Budget UB (2024-25 GAA)	\$(6,895,264)	\$6,895,264	\$0

2.B. Summary of Budget By Method of Finance
89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

DATE: **11/26/2025**
TIME: **11:25:58AM**

Agency code: **458** Agency name: **Alcoholic Beverage Commission**

METHOD OF FINANCING		Exp 2024	Exp 2025	Bud 2026
	Art V, Rider 16 Unexpended Balances Information Technology Transformation (2026-27 GAA)	\$0	\$(4,126,666)	\$4,126,666
	HB 500, 89th Leg, Regular Session, Integration & Support Tech Solutions	\$0	\$(3,059,176)	\$3,059,176
TOTAL,	General Revenue Fund			
		\$55,783,097	\$60,081,929	\$68,318,496
TOTAL, ALL	GENERAL REVENUE			
		\$55,783,097	\$60,081,929	\$68,318,496

FEDERAL FUNDS

555 Federal Funds

REGULAR APPROPRIATIONS

Regular Appropriations from MOF Table (2024-25 GAA)	\$400,000	\$400,000	\$0
Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$0	\$400,000

RIDER APPROPRIATION

Art IX, Sec 13.01, Federal Funds/Block Grants (2024-25 GAA)	\$457,838	\$0	\$0
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Comments: TABC DUI and DWI Traffic Safety Grant, Trafficking Victims to Services Grant, and Trafficking Investigations Grant awarded in 2024 effective 10/1/2023-9/30/2024. Totaling \$857,838. GAA appropriated \$400,000 in federal funds. This adjustment totals \$457,838.

Art IX, Sec 13.01, Federal Funds/Block Grants (2024-25 GAA)	\$0	\$359,944	\$0
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Comments: TABC DUI and DWI Traffic Safety Grant and Trafficking Investigations Grant awarded in 2025 effective 10/1/2024-9/30/2025. Totaling \$759,944. GAA appropriated \$400,000 in federal funds. This adjustment totals \$359,944.

LAPSED APPROPRIATIONS

Art IX, Sec 13.01, Federal Funds/Block Grants (2024-25 GAA)	\$(237,530)	\$0	\$0
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2.B. Summary of Budget By Method of Finance
89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

DATE: **11/26/2025**
TIME: **11:25:58AM**

Agency code: **458** Agency name: **Alcoholic Beverage Commission**

METHOD OF FINANCING		Exp 2024	Exp 2025	Bud 2026
Comments: TABC DUI and DWI Traffic Safety Grant, Trafficking Victims to Services Grant, and Trafficking Investigations Grant remaining at expiration 9/30/2023.				
Art IX, Sec 13.01, Federal Funds/Block Grants (2024-25 GAA)		\$0	\$(74,760)	\$0
Comments: TABC DUI and DWI Traffic Safety Grant, Trafficking Victims to Services Grant, and Trafficking Investigations Grant remaining at expiration 9/30/2024.				
<i>UNEXPENDED BALANCES AUTHORITY</i>				
Art IX, Sec 13.08, Unexpended Balances (2024-25 GAA)		\$293,948	\$0	\$0
Comments: TABC DUI and DWI Traffic Safety Grant, Trafficking Victims to Services Grant, and Trafficking Investigations Grant awarded in 2023 unexpended.				
Art IX, Sec 13.08, Unexpended Balances (2024-25 GAA)		\$(136,328)	\$136,328	\$0
Comments: TABC DUI and DWI Traffic Safety Grant, Trafficking Victims to Services Grant, and Trafficking Investigations Grant awarded in 2024 unexpended.				
Art IX, Sec 13.08, Unexpended Balances (2026-27 GAA)		\$0	\$(154,786)	\$154,786
TOTAL,	Federal Funds	\$777,928	\$666,726	\$554,786
TOTAL, ALL	FEDERAL FUNDS	\$777,928	\$666,726	\$554,786

OTHER FUNDS

666 Appropriated Receipts

REGULAR APPROPRIATIONS

Regular Appropriations from MOF Table (2024-25 GAA)	\$100,000	\$100,000	\$0
Regular Appropriations from MOF Table (2026-27 GAA)	\$0	\$0	\$100,000

2.B. Summary of Budget By Method of Finance
89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

DATE: **11/26/2025**
TIME: **11:25:58AM**

Agency code: 458		Agency name: Alcoholic Beverage Commission		
METHOD OF FINANCING		Exp 2024	Exp 2025	Bud 2026
<i>RIDER APPROPRIATION</i>				
Art IX, Sec 8.03, Surplus Property (2024-25 GAA)		\$17,998	\$74,441	\$0
Comments: Sale of Vehicle(s)				
Art V, Rider 9; Seized Assets (2024-25 GAA)		\$215,782	\$59,578	\$0
<i>LAPSED APPROPRIATIONS</i>				
Regular Appropriations from MOF Table (2024-25 GAA)		\$(117,998)	\$(116,906)	\$0
Comments: Lapse of Appropriated Receipts related to third party reimbursements, sale of vehicles, and open records requests.				
<i>UNEXPENDED BALANCES AUTHORITY</i>				
Art V, Rider 9; Seized Assets (2024-25 GAA)		\$237,431	\$0	\$0
Comments: UB Seized Assets				
Art V, Rider 9; Seized Assets (2024-25 GAA)		\$(398,650)	\$398,650	\$0
Comments: UB Seized Assets				
Art V, Rider 9; Seized Assets (2026-27 GAA)		\$0	\$(442,861)	\$442,861
Comments: UB Seized Assets				
TOTAL,	Appropriated Receipts	\$54,563	\$72,902	\$542,861
TOTAL, ALL	OTHER FUNDS	\$54,563	\$72,902	\$542,861
GRAND TOTAL		\$56,615,588	\$60,821,557	\$69,416,143

2.B. Summary of Budget By Method of Finance
89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

DATE: **11/26/2025**
TIME: **11:25:58AM**

Agency code: **458** Agency name: **Alcoholic Beverage Commission**

METHOD OF FINANCING	Exp 2024	Exp 2025	Bud 2026
FULL-TIME-EQUIVALENT POSITIONS			
REGULAR APPROPRIATIONS			
Regular Appropriations from MOF Table (2024-25 GAA)	620.0	620.0	0.0
Regular Appropriations from MOF Table (2026-27 GAA)	0.0	0.0	620.0
SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS			
HB 500, 89th Leg, Regular Session, Integration & Support Tech Solutions	0.0	0.0	5.0
LAPSED APPROPRIATIONS			
Regular Appropriations from MOF Table (2024-25 GAA)	(86.2)	(82.8)	0.0
TOTAL, ADJUSTED FTES	533.8	537.2	625.0
NUMBER OF 100% FEDERALLY FUNDED FTEs	2.0	2.0	0.0

2.C. Summary of Budget By Object of Expense
89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

DATE: **11/26/2025**
TIME: **11:27:11AM**

Agency code: **458**

Agency name: **Alcoholic Beverage Commission**

OBJECT OF EXPENSE		EXP 2024	EXP 2025	BUD 2026
1001	SALARIES AND WAGES	\$39,430,398	\$41,469,374	\$49,046,339
1002	OTHER PERSONNEL COSTS	\$1,762,431	\$1,909,101	\$1,438,066
2001	PROFESSIONAL FEES AND SERVICES	\$3,899,814	\$5,206,451	\$6,985,003
2002	FUELS AND LUBRICANTS	\$413,527	\$464,368	\$291,492
2003	CONSUMABLE SUPPLIES	\$59,001	\$126,692	\$150,560
2004	UTILITIES	\$440,731	\$688,073	\$610,892
2005	TRAVEL	\$607,285	\$651,804	\$765,203
2006	RENT - BUILDING	\$1,852,909	\$2,003,073	\$2,010,655
2007	RENT - MACHINE AND OTHER	\$209,349	\$230,438	\$339,103
2009	OTHER OPERATING EXPENSE	\$5,161,033	\$5,767,201	\$6,379,780
5000	CAPITAL EXPENDITURES	\$2,779,110	\$2,304,982	\$1,399,050
Agency Total		\$56,615,588	\$60,821,557	\$69,416,143

2.D. Summary of Budget By Objective Outcomes
89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation system of Texas (ABEST)

Date : 11/26/2025
Time: 11:27:46AM

Agency code: 458 Agency name: Alcoholic Beverage Commission

Goal/ Objective / OUTCOME		Exp 2024	Exp 2025	Bud2026
1	Promote the Health, Safety, and Welfare of the Public			
1	<i>Detect/Prevent Law Violations</i>			
	1 Percentage of Licensed Establishments Inspected Annually	67.08 %	71.81 %	24.00 %
	2 % of Administrative Actions Resulting in Administrative Sanctions	92.70 %	92.76 %	96.00 %
KEY	3 Percentage of Priority Licensed Locations Inspected by Enforcement	27.53 %	41.30 %	70.00 %
	4 Retailer and Direct Sale Manufacturer Public Safety Compliance Rate	97.83 %	98.80 %	97.00 %
	5 Public Safety Compliance Rate of Priority Locations	98.01 %	98.90 %	97.00 %
	6 Recidivism Rate - Licensed Retailers	9.95 %	9.34 %	13.00 %
	7 % of Priority Locations	21.85 %	20.91 %	20.00 %
2	License, Permit, Register Qualified Businesses and Products			
1	<i>Process Apps for Permits, Licenses, & Registrations in a Timely Manner</i>			
KEY	1 Avg Number of Days to Approve an Original Primary License/Permit	25.92	26.45	31.00
KEY	2 Average Number of Days to Approve a Product Registration Application	14.98	22.21	16.00
3	Ensure Compliance with Fees & Taxes			
1	<i>Ensure Compliance with Alcoholic Beverage Code</i>			
KEY	1 Compliance Rate - Audits	90.99 %	92.81 %	89.00 %
	2 Percent of Reports Resulting in Correction Notices	8.58 %	12.66 %	9.70 %
KEY	3 Compliance Rate Auditor Inspections	99.94 %	100.20 %	99.00 %
	4 Compliance Rate - Auditor Investigations	33.31 %	28.75 %	30.00 %
2	<i>Ensure Maximum Compliance with Importation Laws at Ports of Entry</i>			
	1 Revenue As a Percent of Expenses	110.92 %	96.52 %	118.00 %

3.A. Strategy Level Detail

DATE: 11/26/2025

TIME: 11:28:24AM

89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **458** Agency name: **Alcoholic Beverage Commission**

GOAL: 1 Promote the Health, Safety, and Welfare of the Public

OBJECTIVE: 1 Detect/Prevent Law Violations

STRATEGY: 1 Enforcement

Service Categories:

Service: 34 Income: A.2 Age: B.3

CODE	DESCRIPTION	EXP 2024	EXP 2025	BUD 2026
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Output Measures:

KEY 1	Number of Inspections Conducted by Enforcement Agents	36,591.00	41,666.00	37,000.00
KEY 2	# Inspections Priority Licensed Locations Conducted by Enforcement	16,169.00	17,850.00	26,000.00
KEY 3	Number of OCA/Trafficking Investigations Closed	180.00	232.00	170.00
KEY 4	# of Investigative Activities Targeting OCA and Trafficking on Border	613.00	447.00	720.00
KEY 5	Number of Enforcement Investigative Activities	0.00	0.00	39,000.00
KEY 6	Number of Undercover Operations Conducted	10,436.00	11,149.00	8,230.00

Efficiency Measures:

KEY 1	Average Cost Per Enforcement Investigative Activity	606.37	581.98	700.00
KEY 2	Average Cost Per Investigative Activity Targeting OCA and Trafficking	2,544.54	3,681.81	2,400.00

Explanatory/Input Measures:

1	Average Number of Days to Close an Investigation	70.36	130.76	65.00
2	Number of Licensed Locations Subject to Inspection	66,489.00	69,211.00	63,000.00
3	Number of Criminal Cases Filed	576.00	663.00	600.00
4	Number of Administrative Actions Initiated by Enforcement Agents	1,015.00	31,250.00	1,100.00
5	Number of Priority Licensed Locations	14,528.00	14,469.00	10,000.00
6	Number of Investigations Closed by Enforcement Agents	4,974.00	3,953.00	4,700.00
7	# of Investigative Activities Targeting OCA and Trafficking	88.00	243.00	1,800.00

Objects of Expense:

1001	SALARIES AND WAGES	\$21,536,688	\$22,411,917	\$27,186,689
1002	OTHER PERSONNEL COSTS	\$983,897	\$981,246	\$910,323
2001	PROFESSIONAL FEES AND SERVICES	\$60,796	\$234,400	\$64,542
2002	FUELS AND LUBRICANTS	\$396,349	\$442,808	\$257,242
2003	CONSUMABLE SUPPLIES	\$47,065	\$109,572	\$117,600
2004	UTILITIES	\$249,646	\$382,830	\$287,890

3.A. Strategy Level Detail

DATE: 11/26/2025

TIME: 11:28:24AM

89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)Agency code: **458** Agency name: **Alcoholic Beverage Commission**

GOAL: 1 Promote the Health, Safety, and Welfare of the Public

OBJECTIVE: 1 Detect/Prevent Law Violations

STRATEGY: 1 Enforcement

Service Categories:

Service: 34 Income: A.2 Age: B.3

CODE	DESCRIPTION	EXP 2024	EXP 2025	BUD 2026
2005	TRAVEL	\$339,501	\$381,702	\$492,753
2006	RENT - BUILDING	\$959,628	\$1,053,135	\$1,030,680
2007	RENT - MACHINE AND OTHER	\$104,461	\$114,801	\$216,881
2009	OTHER OPERATING EXPENSE	\$2,290,609	\$2,751,454	\$2,342,949
5000	CAPITAL EXPENDITURES	\$2,760,822	\$1,240,518	\$1,399,050
TOTAL, OBJECT OF EXPENSE		\$29,729,462	\$30,104,383	\$34,306,599
Method of Financing:				
1	General Revenue Fund	\$28,896,971	\$29,364,755	\$33,208,952
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$28,896,971	\$29,364,755	\$33,208,952
Method of Financing:				
555	Federal Funds			
16.575.000	Crime Victims Assistance	\$140,368	\$13,299	\$0
16.738.003	Human Trafficking Project	\$203,299	\$210,925	\$0
20.616.000	National Priority Safety Programs	\$434,261	\$442,502	\$554,786
CFDA Subtotal, Fund	555	\$777,928	\$666,726	\$554,786
SUBTOTAL, MOF (FEDERAL FUNDS)		\$777,928	\$666,726	\$554,786
Method of Financing:				
666	Appropriated Receipts	\$54,563	\$72,902	\$542,861
SUBTOTAL, MOF (OTHER FUNDS)		\$54,563	\$72,902	\$542,861
TOTAL, METHOD OF FINANCE :		\$29,729,462	\$30,104,383	\$34,306,599
FULL TIME EQUIVALENT POSITIONS:		248.1	243.3	298.4

3.A. Strategy Level Detail

DATE: 11/26/2025

TIME: 11:28:24AM

89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **458** Agency name: **Alcoholic Beverage Commission**

GOAL: 2 License, Permit, Register Qualified Businesses and Products

OBJECTIVE: 1 Process Apps for Permits, Licenses, & Registrations in a Timely Manner

STRATEGY: 1 Licensing

Service Categories:

Service: 17 Income: A.2 Age: B.3

CODE	DESCRIPTION	EXP 2024	EXP 2025	BUD 2026
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Output Measures:

KEY 1	Number of License/Permit Applications Processed	74,987.00	69,104.00	69,000.00
KEY 2	Number of Licenses/Permits Approved	58,007.00	50,526.00	54,310.00
3	Number of Product Registration Applications Processed	23,454.00	24,304.00	25,000.00
4	Number of Product Registration Applications Approved	22,929.00	23,421.00	24,250.00

Efficiency Measures:

KEY 1	Average Cost Per License/Permit Application Processed	73.81	83.88	80.64
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Objects of Expense:

1001	SALARIES AND WAGES	\$4,489,314	\$4,539,006	\$5,330,810
1002	OTHER PERSONNEL COSTS	\$201,639	\$279,389	\$127,288
2001	PROFESSIONAL FEES AND SERVICES	\$20,480	\$13,948	\$1,150
2002	FUELS AND LUBRICANTS	\$326	\$152	\$0
2003	CONSUMABLE SUPPLIES	\$4,027	\$3,192	\$5,600
2004	UTILITIES	\$12,368	\$47,510	\$33,710
2005	TRAVEL	\$46,397	\$49,419	\$56,000
2006	RENT - BUILDING	\$187,898	\$205,685	\$209,152
2007	RENT - MACHINE AND OTHER	\$23,637	\$28,273	\$30,271
2009	OTHER OPERATING EXPENSE	\$162,859	\$180,987	\$185,473
5000	CAPITAL EXPENDITURES	\$8,465	\$65,000	\$0
TOTAL, OBJECT OF EXPENSE		\$5,157,410	\$5,412,561	\$5,979,454

Method of Financing:

1	General Revenue Fund	\$5,157,410	\$5,412,561	\$5,979,454
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$5,157,410	\$5,412,561	\$5,979,454

3.A. Strategy Level Detail

89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

DATE: 11/26/2025
TIME: 11:28:24AM

Agency code: 458 Agency name: Alcoholic Beverage Commission

GOAL: 2 License, Permit, Register Qualified Businesses and Products

OBJECTIVE: 1 Process Apps for Permits, Licenses, & Registrations in a Timely Manner

STRATEGY: 1 Licensing

Service Categories:

Service: 17 Income: A.2 Age: B.3

CODE	DESCRIPTION	EXP 2024	EXP 2025	BUD 2026
TOTAL, METHOD OF FINANCE :		\$5,157,410	\$5,412,561	\$5,979,454
FULL TIME EQUIVALENT POSITIONS:		65.8	63.9	77.8

3.A. Strategy Level Detail

DATE: 11/26/2025

TIME: 11:28:24AM

89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **458** Agency name: **Alcoholic Beverage Commission**

GOAL: 3 Ensure Compliance with Fees & Taxes

OBJECTIVE: 1 Ensure Compliance with Alcoholic Beverage Code

STRATEGY: 1 Conduct Inspections and Monitor Compliance

Service Categories:

Service: 17 Income: A.2 Age: B.3

CODE	DESCRIPTION	EXP 2024	EXP 2025	BUD 2026
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Output Measures:

	1 # of Wholesale and Manufacturing Reports Analyzed	65,933.00	78,711.00	63,400.00
KEY	2 Number of Audits Conducted	2,253.00	2,195.00	2,000.00
KEY	3 Inspections Conducted by Auditors	43,183.00	49,789.00	43,000.00
KEY	4 # of Investigations Closed by Audit	1,780.00	1,621.00	2,000.00

Efficiency Measures:

KEY	1 Average Cost Per Audit	676.25	1,031.90	601.30
	2 Average Cost Per Auditor Inspection	3.17	13.18	3.02
	3 Average Cost Per Wholesale/Manufacturing Report Analyzed	9.79	8.57	9.14

Explanatory/Input Measures:

	1 Number of Administrative Actions by Audit	19,194.00	15,047.00	1,400.00
	2 # Notices from Analyses of Wholesale/Manufacturing Reports	6,259.00	9,962.00	6,100.00
	3 # of Seller/Server and Delivery Certificates Issued	499,072.00	469,705.00	470,000.00
	4 Average Cost Per Seller/Server and Delivery Driver Certificate	1.47	1.40	1.66

Objects of Expense:

1001	SALARIES AND WAGES	\$5,234,804	\$5,654,195	\$6,117,814
1002	OTHER PERSONNEL COSTS	\$171,125	\$198,279	\$117,464
2001	PROFESSIONAL FEES AND SERVICES	\$126,683	\$40,702	\$6,090
2002	FUELS AND LUBRICANTS	\$565	\$1,074	\$12,300
2003	CONSUMABLE SUPPLIES	\$5,409	\$6,490	\$12,160
2004	UTILITIES	\$56,540	\$81,363	\$73,022
2005	TRAVEL	\$148,196	\$146,427	\$124,700
2006	RENT - BUILDING	\$241,755	\$265,281	\$262,389
2007	RENT - MACHINE AND OTHER	\$34,097	\$36,594	\$46,804
2009	OTHER OPERATING EXPENSE	\$496,444	\$668,021	\$604,706

3.A. Strategy Level Detail

DATE: 11/26/2025

TIME: 11:28:24AM

89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 458 Agency name: Alcoholic Beverage Commission

GOAL: 3 Ensure Compliance with Fees & Taxes

OBJECTIVE: 1 Ensure Compliance with Alcoholic Beverage Code

STRATEGY: 1 Conduct Inspections and Monitor Compliance

Service Categories:

Service: 17 Income: A.2 Age: B.3

CODE	DESCRIPTION	EXP 2024	EXP 2025	BUD 2026
5000	CAPITAL EXPENDITURES	\$8,627	\$85,000	\$0
TOTAL, OBJECT OF EXPENSE		\$6,524,245	\$7,183,426	\$7,377,449
Method of Financing:				
1	General Revenue Fund	\$6,524,245	\$7,183,426	\$7,377,449
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$6,524,245	\$7,183,426	\$7,377,449
TOTAL, METHOD OF FINANCE :		\$6,524,245	\$7,183,426	\$7,377,449
FULL TIME EQUIVALENT POSITIONS:		68.3	70.6	80.0

3.A. Strategy Level Detail

DATE: 11/26/2025

TIME: 11:28:24AM

89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **458** Agency name: **Alcoholic Beverage Commission**

GOAL: 3 Ensure Compliance with Fees & Taxes

OBJECTIVE: 2 Ensure Maximum Compliance with Importation Laws at Ports of Entry

STRATEGY: 1 Ports of Entry

Service Categories:

Service: 17 Income: A.2 Age: B.3

CODE	DESCRIPTION	EXP 2024	EXP 2025	BUD 2026
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Output Measures:

KEY 1	Number of Alcoholic Beverage Containers Imported	1,401,942.00	1,328,360.00	1,457,500.00
KEY 2	Number of Cigarette Packages Imported	402,393.00	410,061.00	427,000.00

Efficiency Measures:

1	Average Cost Per Alcoholic Beverage Container/Cigarette Package	2.86	3.26	2.64
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Explanatory/Input Measures:

1	# Alcoholic Beverage Containers Disallowed	29,565.00	29,791.00	22,500.00
2	Number of Cigarette Packages Disallowed	3,074.00	2,231.00	2,600.00

Objects of Expense:

1001	SALARIES AND WAGES	\$4,239,138	\$4,657,164	\$4,849,378
1002	OTHER PERSONNEL COSTS	\$197,691	\$265,232	\$94,448
2001	PROFESSIONAL FEES AND SERVICES	\$14,390	\$11,065	\$1,250
2002	FUELS AND LUBRICANTS	\$15,394	\$19,122	\$20,000
2003	CONSUMABLE SUPPLIES	\$1,286	\$3,672	\$5,000
2004	UTILITIES	\$78,550	\$117,410	\$153,663
2005	TRAVEL	\$29,030	\$37,209	\$25,000
2006	RENT - BUILDING	\$364,563	\$378,710	\$381,239
2007	RENT - MACHINE AND OTHER	\$11,221	\$13,727	\$19,138
2009	OTHER OPERATING EXPENSE	\$748,914	\$329,481	\$249,353
5000	CAPITAL EXPENDITURES	\$707	\$0	\$0

TOTAL, OBJECT OF EXPENSE		\$5,700,884	\$5,832,792	\$5,798,469
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Method of Financing:

1	General Revenue Fund	\$5,700,884	\$5,832,792	\$5,798,469
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3.A. Strategy Level Detail

DATE: 11/26/2025

TIME: 11:28:24AM

89th Regular Session, Fiscal Year 2026 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 458 Agency name: Alcoholic Beverage Commission

GOAL: 3 Ensure Compliance with Fees & Taxes

OBJECTIVE: 2 Ensure Maximum Compliance with Importation Laws at Ports of Entry

STRATEGY: 1 Ports of Entry

Service Categories:

Service: 17 Income: A.2 Age: B.3

CODE	DESCRIPTION	EXP 2024	EXP 2025	BUD 2026
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$5,700,884	\$5,832,792	\$5,798,469
TOTAL, METHOD OF FINANCE :		\$5,700,884	\$5,832,792	\$5,798,469
FULL TIME EQUIVALENT POSITIONS:		95.1	97.1	105.8