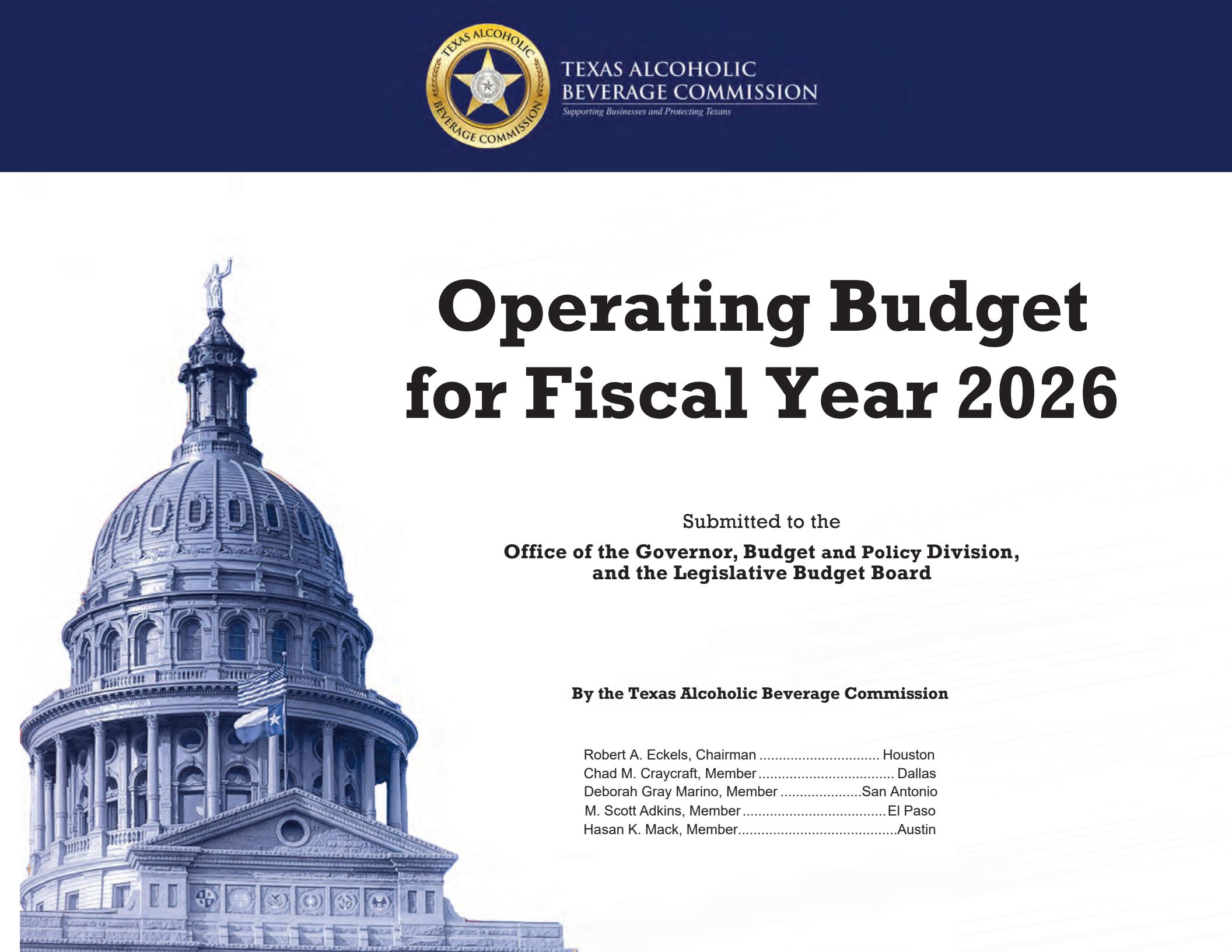




TEXAS ALCOHOLIC  
BEVERAGE COMMISSION  
*Supporting Businesses and Protecting Texans*

A large, ornate dome of a state capitol building, likely the Texas State Capitol, is visible on the left side of the page. The image is slightly faded and serves as a background for the title.

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

**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

<b>Goal/Objective/STRATEGY</b>	<b>EXP 2024</b>	<b>EXP 2025</b>	<b>BUD 2026</b>
<b>1 Promote the Health, Safety, and Welfare of the Public</b>			
1 <i>Detect/Prevent Law Violations</i>			
1 ENFORCEMENT	\$29,729,462	\$30,104,383	\$34,306,599
<b>TOTAL, GOAL 1</b>	<b>\$29,729,462</b>	<b>\$30,104,383</b>	<b>\$34,306,599</b>
<b>2 License, Permit, Register Qualified Businesses and Products</b>			
1 <i>Process Apps for Permits, Licenses, &amp; Registrations in a Timely Manner</i>			
1 LICENSING	\$5,157,410	\$5,412,561	\$5,979,454
<b>TOTAL, GOAL 2</b>	<b>\$5,157,410</b>	<b>\$5,412,561</b>	<b>\$5,979,454</b>
<b>3 Ensure Compliance with Fees &amp; Taxes</b>			
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
<b>TOTAL, GOAL 3</b>	<b>\$12,225,129</b>	<b>\$13,016,218</b>	<b>\$13,175,918</b>
<b>4 Indirect Administration</b>			
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
<b>TOTAL, GOAL 4</b>	<b>\$9,503,587</b>	<b>\$12,288,395</b>	<b>\$15,954,172</b>

**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**

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

**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**

<b>METHOD OF FINANCING</b>	<b>Exp 2024</b>	<b>Exp 2025</b>	<b>Bud 2026</b>
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**GENERAL REVENUE**

**1** General Revenue Fund

*REGULAR APPROPRIATIONS*

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

*RIDER APPROPRIATION*

Art IX, Sec 17.15. Appropriation for a Salary Increase for Licensed Attorneys in Certain Positions.(2026-27 GAA)	\$0	\$0	\$93,961
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*TRANSFERS*

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)

*SUPPLEMENTAL, SPECIAL OR EMERGENCY APPROPRIATIONS*

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

*LAPSED APPROPRIATIONS*

Regular Appropriations from MOF Table (2024-25 GAA)	\$(494,569)	\$(1,572,123)	\$0
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*UNEXPENDED BALANCES AUTHORITY*

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**

<b>METHOD OF FINANCING</b>		<b>Exp 2024</b>	<b>Exp 2025</b>	<b>Bud 2026</b>
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
<b>TOTAL, General Revenue Fund</b>		<b>\$55,783,097</b>	<b>\$60,081,929</b>	<b>\$68,318,496</b>
<b>TOTAL, ALL GENERAL REVENUE</b>		<b>\$55,783,097</b>	<b>\$60,081,929</b>	<b>\$68,318,496</b>

**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**

<b>METHOD OF FINANCING</b>		<b>Exp 2024</b>	<b>Exp 2025</b>	<b>Bud 2026</b>
	<b>Comments:</b> 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
	<b>Comments:</b> TABC DUI and DWI Traffic Safety Grant, Trafficking Victims to Services Grant, and Trafficking Investigations Grant remaining at expiration 9/30/2024.			
	<b>UNEXPENDED BALANCES AUTHORITY</b>			
Art IX, Sec 13.08, Unexpended Balances (2024-25 GAA)		\$293,948	\$0	\$0
	<b>Comments:</b> 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
	<b>Comments:</b> 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
<b>TOTAL, FEDERAL FUNDS</b>		<b>\$777,928</b>	<b>\$666,726</b>	<b>\$554,786</b>
<b>TOTAL, ALL FEDERAL FUNDS</b>		<b>\$777,928</b>	<b>\$666,726</b>	<b>\$554,786</b>

**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**

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

**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**

<b>METHOD OF FINANCING</b>	<b>Exp 2024</b>	<b>Exp 2025</b>	<b>Bud 2026</b>
<b>FULL-TIME-EQUIVALENT POSITIONS</b>			
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
<b>TOTAL, ADJUSTED FTEs</b>	<b>533.8</b>	<b>537.2</b>	<b>625.0</b>
<b>NUMBER OF 100% FEDERALLY FUNDED FTEs</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>

**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**

<b>OBJECT OF EXPENSE</b>		<b>EXP 2024</b>	<b>EXP 2025</b>	<b>BUD 2026</b>
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
<b>Agency Total</b>		<b>\$56,615,588</b>	<b>\$60,821,557</b>	<b>\$69,416,143</b>

**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**

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

**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: 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**

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: 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

<b>CODE</b>	<b>DESCRIPTION</b>	<b>EXP 2024</b>	<b>EXP 2025</b>	<b>BUD 2026</b>
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
<b>TOTAL, OBJECT OF EXPENSE</b>		<b>\$29,729,462</b>	<b>\$30,104,383</b>	<b>\$34,306,599</b>

**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
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**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**

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

Service Categories:

STRATEGY: 1 Licensing Service: 17 Income: A.2 Age: B.3

<b>CODE</b>	<b>DESCRIPTION</b>	<b>EXP 2024</b>	<b>EXP 2025</b>	<b>BUD 2026</b>
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**Output Measures:**

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
<b>TOTAL, OBJECT OF EXPENSE</b>		<b>\$5,157,410</b>	<b>\$5,412,561</b>	<b>\$5,979,454</b>

**Method of Financing:**

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

**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

Service Categories:

STRATEGY: 1 Licensing Service: 17 Income: A.2 Age: B.3

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

**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: 3 Ensure Compliance with Fees & Taxes

OBJECTIVE: 1 Ensure Compliance with Alcoholic Beverage Code

Service Categories:

STRATEGY: 1 Conduct Inspections and Monitor Compliance

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

CODE	DESCRIPTION	EXP 2024	EXP 2025	BUD 2026
<b>Output Measures:</b>				
KEY 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
<b>Efficiency Measures:</b>				
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
<b>Explanatory/Input Measures:</b>				
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
<b>Objects of Expense:</b>				
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**

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: 3 Ensure Compliance with Fees & Taxes

OBJECTIVE: 1 Ensure Compliance with Alcoholic Beverage Code

Service Categories:

STRATEGY: 1 Conduct Inspections and Monitor Compliance

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

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

**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: 3 Ensure Compliance with Fees & Taxes

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

Service Categories:

STRATEGY: 1 Ports of Entry

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

CODE	DESCRIPTION	EXP 2024	EXP 2025	BUD 2026
<b>Output Measures:</b>				
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
<b>Efficiency Measures:</b>				
1	Average Cost Per Alcoholic Beverage Container/Cigarette Package	2.86	3.26	2.64
<b>Explanatory/Input Measures:</b>				
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
<b>Objects of Expense:</b>				
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
<b>TOTAL, OBJECT OF EXPENSE</b>		<b>\$5,700,884</b>	<b>\$5,832,792</b>	<b>\$5,798,469</b>

**Method of Financing:**

1 General Revenue Fund \$5,700,884 \$5,832,792 \$5,798,469

**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: 3 Ensure Compliance with Fees & Taxes

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

Service Categories:

STRATEGY: 1 Ports of Entry Service: 17 Income: A.2 Age: B.3

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