



April 9, 2026

MEMORANDUM

TO: Edward P. Burroughs III, Chair
Government Operations & Fiscal Policy Committee (GOFP)

THRU: Sylvia King *SK*
Senior Legislative Budget Officer

FROM: Isaiah Joseph *IJ*
Legislative Budget and Policy Analyst

RE: Board of License Commissioners
Fiscal Year 2027 Budget Review

Budget Overview

The proposed FY 2027 budget for the Board of License Commissioners is \$2,336,400, an increase of \$159,000, or 7.3%, over the FY 2026 approved budget. The increase is primarily due to compensation and fringe benefits from mandated salary requirements and funding for one (1) part-time Liquor Inspector and a 1,000-hour position to assist in enforcing laws and regulations. Increases are being offset by decreases in operating costs from mileage reimbursement and court reporter fees to meet operational needs. The Board of License Commissioners' expenditures are funded entirely by the General Fund.

The Board continues to effectively carry out its licensing procedures while performing investigations and instituting fines for instances of violations. Enforcement of fines for the particular violation of sale to a minor continues to remain a priority.

Expenditures by Category

Fiscal Year 2025 Actual to Fiscal Year 2027 Proposed

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed	Change FY26-FY27	
					Amount (\$)	Percent (%)
Compensation	\$1,337,549	\$1,364,600	\$1,421,900	\$1,485,000	\$120,400	8.8%
Fringe Benefits	449,506	454,300	471,900	489,400	35,100	7.7%
Operating	261,236	358,500	352,900	362,000	3,500	1.0%
Capital Outlay	—	—	—	—	—	—
SubTotal	\$2,048,291	\$2,177,400	\$2,246,700	\$2,336,400	\$159,000	7.3%

Staffing Changes and Compensation

- The FY 2027 proposed staffing level remains unchanged from last year. The Board has nine (9) full-time positions, all of which are currently filled, and one (1) new 1,000-hour position, which is an increase of one (1) funded position over FY 2026.
- The Board is also authorized for 19 part-time positions, 13 of which are funded in FY 2027.
- Currently in FY 2026, 11 of the 13 funded part-time positions are filled.
- Two (2) of the Liquor Inspectors (part-time employees) left the agency in FY 2026 because of retirement or health issues, and the search to fill these vacant positions is ongoing.
- FY 2027 compensation is proposed at approximately \$1.485 million, which is \$120,400, or 8.8%, above the FY 2026 level. This increase is due to the annualization of FY 2026 and planned FY 2027 salary adjustments.

Authorized Positions	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed	Change FY26-FY27
General Fund				
Full Time - Civilian	9	9	9	0
Full Time - Sworn	0	0	0	0
Subtotal - FT	9	9	9	0
Part Time	19	19	19	0
Limited Term	0	0	0	0

Fringe Benefits

Fringe Benefits Historical Trend					
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Proposed
Fringe Benefit Expenditures	\$ 401,571	\$ 414,854	\$ 449,506	\$ 454,300	\$ 489,400
Compensation	\$ 1,295,165	\$ 1,383,454	\$ 1,337,549	\$ 1,364,600	\$ 1,485,000
As a % of Compensation	31.0%	30.0%	33.6%	33.3%	33.0%

- Fringe benefit expenditures are proposed to increase to \$489,400, which is \$35,100, or 7.7%, over the FY 2026 Approved Budget to align with the FY 2027 budgeted compensation.

Overtime

- Overtime expenditures for FY 2027 are proposed at \$4,000, which remains unchanged from FY 2026 approved levels. Overtime was incurred by staff who were working with the

Year	Approved Overtime Budget	Overtime Expenditures		Actual vs. Approved Variance (\$)	Actual vs. Approved Variance (%)
FY 2025	\$6,000	Actual:	\$5,878	-\$122	-2.03%
FY 2026	\$4,000	Actual YTD:	\$2,175	-\$1,825	-45.62%
		Projected:	\$4,000	\$0	0.00%
FY 2027	\$4,000	Budgeted:	\$4,000		
YTD as of: 3/18/26					

software vendor to configure the new licensing and enforcement system used to renew the approximately 640 licenses from January to June annually.

Revenues

- The following table outlines the revenue that the Board has collected by category. Revenues are projected to decline by \$100,000, or 4.2%, from FY 2026 budgeted levels.

Revenue Category	FY 2025 Actual	FY 2026 Approved	FY 2027 Proposed	\$ Change	% Change
Class A License and Permit Fees	\$ 503,691	\$ 477,400	\$ 503,691	\$ 26,291	5.5%
Class B License and Permit Fees	\$ 1,390,612	\$ 1,484,700	\$ 1,400,000	\$ (84,700)	-5.7%
Class C License and Permit Fees	\$ 54,510	\$ 84,000	\$ 49,309	\$ (34,691)	-41.3%
Class D License and Permit Fees	\$ 41,710	\$ 47,000	\$ 42,000	\$ (5,000)	-10.6%
Administrative Fees	\$ 167,010	\$ 125,500	\$ 175,000	\$ 49,500	39.4%
Fines	\$ 109,050	\$ 181,400	\$ 130,000	\$ (51,400)	-28.3%
TOTAL	\$ 2,266,583	\$ 2,400,000	\$ 2,300,000	\$ (100,000)	-4.2%

- A breakdown of revenue collected from fines can be found in the *response to Question 8 of the Board of License Commissioners' First-round responses*. A breakdown of the costs and revenues associated with each specific license type can be found in the *response to Question 10 of the first-round responses*.

Operating Expenses

- The FY 2027 operating expenses are proposed at \$362,000, an increase of \$3,500, or 1%, over the FY 2026 approved level. The table below provides a breakdown of expenses:

Commitment Items	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	\$ Change	Explain reason for budgetary change for each commitment item
Telephone	\$22,194	\$ 19,500	\$19,500	\$0	
Printing	\$1,496	1,500	\$1,500	\$0	
Office Automation	\$144,200	163,500	\$170,100	\$6,600	Countywide increase in OIT charges.
Other Office Automation		87,700	\$87,700	\$0	Accela Premium Licensing software
Training	\$2,373	-	\$2,400	\$2,400	The agency did not receive any funding in FY 2026.
Advertising	\$14,128	12,000	\$12,000	\$0	
Mileage Reimbursement	\$9,087	10,800	\$9,000	-\$1,800	Relignment of inspection areas.
General & Administrative Contracts	\$45,142	45,000	\$45,000	\$0	
General Office Supplies	\$15,653	7,000	\$7,000	\$0	
Equipment Lease	\$2,915	7,100	\$3,400	-\$3,700	Per budget anticipated spending.
Miscellaneous (Court Reporter)	\$ 3,932	4,400	\$ 4,400	\$0	
TOTAL	\$ 261,120	358,500	\$ 362,000	\$ 3,500	

- Some of the major line items in the operating budget include:
 - Office Automation \$170,100
 - Other Office Automation 87,700
 - General & Administrative Contracts 45,000
 - Telephone 19,500
 - Advertising 12,000
 - Mileage Reimbursement 9,000

- FY 2027 Proposed Operating Expenses exceed FY 2026 approved amounts in two (2) line items. Office Automation” increases by \$6,600, due to an increase in the technology cost allocation charge, and training costs increase by \$2,400.

Information Technology

- The Board is in the process of procuring and setting up a licensing and software, “Accela” and “Enforcement”. The amount of funding spent to date is \$77,938.08, and the proposed FY 2027 funding amount is \$87,700. This is estimated to be completed in FY 2026.

Workload and Program Key Points

- The Board of License Commissioners has several classes of licenses that they issue with several types of licenses within each class. The description of the types of licenses the Board issues and hours of sale can be found in *Attachment 1 of the First Round Responses*.

- The chart lists the number of licenses in FY 2025 compared to FY 2026.

Council Districts	Number of Licenses FY 25	Number of Licenses FY 26 YTD
1	110	111
2	71	71
3	77	81
4	77	75
5	77	75
6	41	40
7	49	49
8	79	79
9	65	64

- The Board continues to hold its hearing virtually and will continue to do so in FY 2027; they note that hybrid options can be offered if necessary.

- The Board continues to run its underage compliance checks to make sure licensed establishments are not serving minors and hired a 1,000-hour employee to support these operations In FY 2025, sales to a minor made up 36 out of 70 alcoholic beverage violations that were adjudicated. As of March 2026, sales to a minor made up 16 out of 56 violations adjudicated.

- The Board's workload management system measures the number of inspections completed in comparison to the number of inspections assigned. In FY 2025, the Board completed 97.4% of its inspections. This number has increased so far in FY 2026, and the Board has completed 98.5% of assigned inspections as of March 2026.