



*Wilson County*  
**Alcoholic Beverage Control**  
*Board*



Wilson Warbirds Opening Day  
*Credit: Drew Wilson*

**2026 – 2027**  
***Proposed Budget***



*Wilson County*  
**Alcoholic Beverage Control Board**

**J. Paul Farris**  
CHAIRMAN  
**Erin J. Day**  
MEMBER  
**E. Bruce Beasley, III**  
MEMBER

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**Lawrence T. Etheridge, II**  
GENERAL MANAGER  
**Tanner G. Smith**  
ASSISTANT GENERAL MANAGER  
**Kenneth W. Cooke**  
CHIEF, ABC ENFORCEMENT

May 28, 2025

Mr. Chairman, ABC Board Members, and Citizens of Wilson County:

The *proposed* Annual Budget for the Wilson County Alcoholic Beverage Control Board for fiscal year July 1, 2026 through June 30, 2027 has been prepared in accordance with North Carolina General Statute §18B-702 and presented to the ABC Board for consideration. The Wilson County ABC Board's primary source of revenue is through the sale of spirituous liquor to retail customers and mixed beverage permittees. The Board operates five stores, administrative offices, and two warehouses with twenty-one full-time and twenty-two part-time personnel. Liquor sales have flattened over the past year due to several factors including a reversal of COVID-19 pandemic sales, moderation in consumption, and the use of popular GLP-1 drugs such as Ozempic. This *proposed* budget is balanced and estimates that revenues from sales and other income will total \$14,800,000.

Local ABC Boards are mandated by general statute to spend at least seven percent (7%) of gross receipts remaining after primary distributions for the treatment of alcoholism or substance misuse, or for research or education on alcohol or substance misuse. This *proposed* budget allocates \$100,000 for this purpose. These funds are used *locally* and stay right here in Wilson County!

Local ABC Boards are also mandated by general statute to spend at least five percent (5%) for law enforcement. Local ABC Boards may contract with a local law enforcement agency, contract with N.C. Alcohol Law Enforcement (ALE), or employ their own officers. The Wilson County ABC Board currently employs a part-time Chief and two part-time officers. This *proposed* budget allocates \$91,000 for the ABC Enforcement Division.

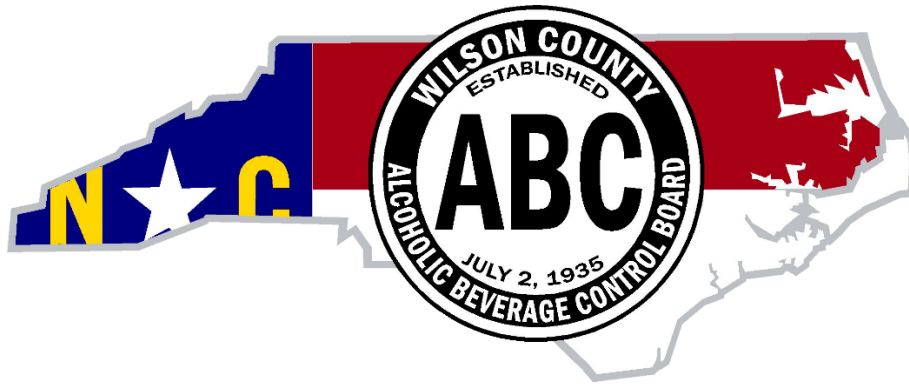
I appreciate this Board's continued support of our valuable employees. I propose a market adjustment for all full-time positions of 2.7% which would bring our starting salary to \$38,000 annually. I propose an additional step-increase for all full-time employees of 2.3%. This will be beneficial in recruiting and retaining qualified employees to control the sale of spirituous liquor in Wilson County.

As always, it is the intent of the Wilson County Alcoholic Beverage Control Board **to control the sale of spirituous liquor in Wilson County** while, at the same time, providing a pleasant shopping experience, good customer service, and generating revenue for our local governments.

If you should have any questions, please do not hesitate to contact me at our office.

Respectfully submitted,  
*Larry Etheridge, II*  
Larry Etheridge, II  
General Manager

*"Providing 91 years of Control, Service and Revenue in Wilson County!"*



**Proposed Budget Ordinance**  
**2026 - 2027**

The following *proposed* budget ordinance establishing revenues and setting expense appropriations for fiscal year July 1, 2026 through June 30, 2027 has been presented to the Wilson County ABC Board for their consideration and approval.

Section 1. Estimated Revenues. It is estimated that the revenues listed below will be available during the fiscal year beginning July 1, 2026 and ending June 30, 2027 to meet the operational and functional appropriations as set forth in Section 2, in accordance with the chart of accounts prescribed by the North Carolina ABC Commission.

**Estimated Revenues**

Sales	\$ 14,790,000
Other Income	\$ 10,000
<b>Total</b>	<b>\$ 14,800,000</b>

Section 2. Expense Appropriations. The following expenses are hereby appropriated for the fiscal year 2026 - 2027 and are funded by the revenues made available through Section 1, herein, and the Appropriated Fund Balance.

**Expense Appropriations**

<b><u>Cost of Sales / Taxes Based on Revenue</u></b>	
Taxes Based on Revenues	\$ 3,430,000
Cost of Sales	\$ 7,800,000
<b>Total</b>	<b>\$ 11,230,000</b>

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<b><u>Operating Expenses</u></b>	
Salaries and Benefits	2,352,000
Board Member	4,500
Retiree's Insurance	39,000
Unemployment Insurance	1,000
Repairs & Maintenance	90,000
Utilities / Phone	68,000
Licenses, Taxes, Fees	9,000
Insurance – General & Bonds	60,000
Store/Office Supplies	35,000
Postage	1,000
Dues & Subscriptions	4,000
Travel	20,000
Professional Fees	25,000
Alarm Monitoring Fees	3,000
Banking/Credit Card Fees	173,000
Uniforms	2,000
Meeting / Training	5,000
Vehicle	8,000
Contingencies	<u>25,000</u>
<b>Total</b>	<b>2,924,500</b>

**Capital Outlay / Debt Service**

	<u>Total</u>
Merchandise Refrigeration Units	50,000
Loan Payments	<u>446,000</u>
<b>Total</b>	<b>496,000</b>



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