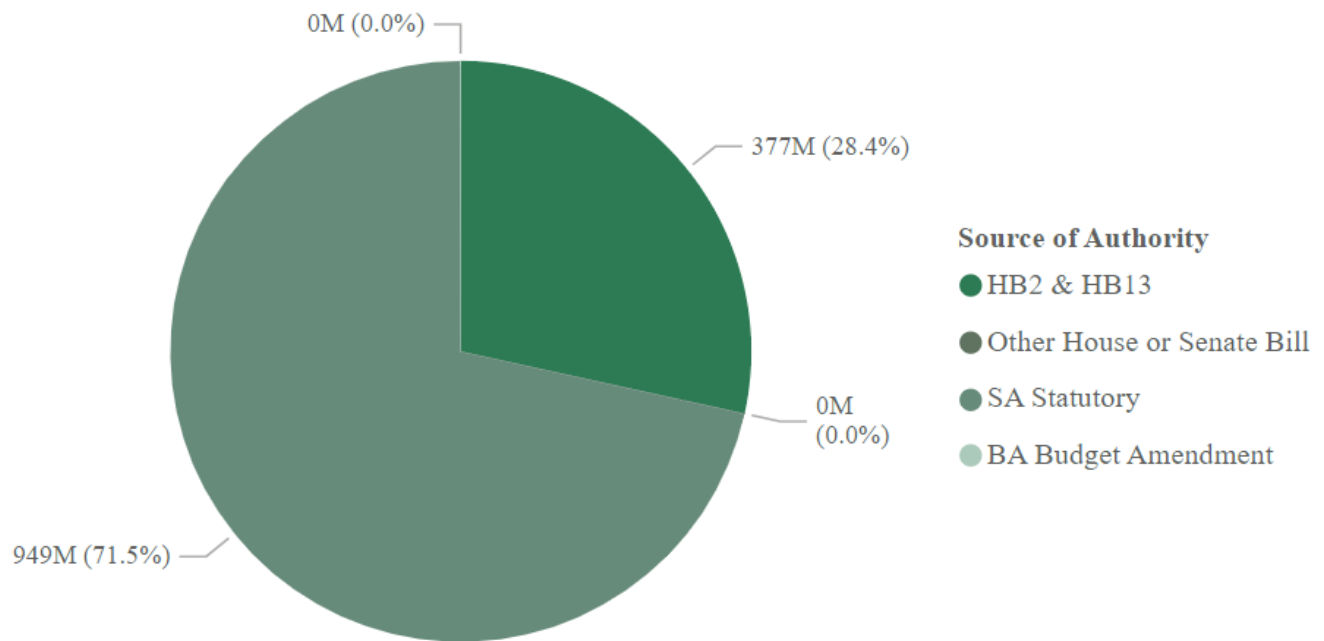


# DEPARTMENT OF REVENUE

## TOTAL APPROPRIATION AUTHORITY

The total appropriation authority for the Department of Revenue is shown in the pie chart below. HB 2 and HB 13 consists of 28.4% of the total authority for this agency. All types of appropriation authority for this agency are described below, including total budget and the percent expended by source of authority.

### Total Modified Budget by Source of Authority



Source of Authority	Modified Budget	Expended Budget	% Expended
HB2 & HB13	377,296,471	84,445,619	22.4%
BA Budget Amendment	241,017	2,416	1.0%
Other House or Senate Bill	78,600	0	0.0%
SA Statutory	949,346,385	678,332,317	71.5%
<b>Total</b>	<b>1,326,962,473</b>	<b>762,780,352</b>	<b>57.5%</b>

## Budget Amendments

The Department of Revenue (DOR) had one budget amendment totaling approximately \$241,000 federal special revenue in FY 2024 for the Federal Royalty Audit Program in the Business and Income Taxes Division (BIT). This program consists of 4.50 FTE who conduct auditing and compliance services for the federal government on

producers extracting minerals from federal lands within the state. The agency expended approximately \$2,416 or 1.0% as of December 1, 2023. These funds will be available until September 30, 2023.

## **Other Bills**

Other house and senate bills account for \$78,600 of the total FY 2024 budget authority for DOR. Of that, \$76,000 is appropriated in HB 5 for a state line survey project conducted by the U.S. Bureau of Land Management in Mineral County. No expenditures have been made as of December 1, 2023.

## **Statutory Appropriations**

Statutory appropriations account for 71.5% of the Department of Revenue's total FY 2024 budget. Of the approximately \$949.3 million budgeted in FY 2024, \$678.3 million, or 71.4% has been expended, As of December 1, 2023. Further discussion of statutory appropriations is provided below.

### ***Tribal alcohol and cigarette cooperative agreement (18-11-101 through 18-11-121, MCA)***

The State of Montana has taxation agreements with tribal nations for alcohol and cigarette sales to prevent possibilities of dual taxation while promoting state, local and tribal economic development. Appropriations from these agreements total \$5.2 million for FY 2024. As of December 1, 2023, \$1.2 million, or 23.3% was expended.

### ***Oil and natural gas production tax (15-36-331 through 15-36-332, MCA)***

All oil and natural gas producers are required to file an oil and natural gas production tax quarterly return where they will be taxed on the gross value of oil or natural gas sold. Local governments receive a portion of this revenue. Additionally, local governments distribute the revenue to various school retirement funds, countywide transportation funds, school districts, and community colleges. Oil and natural gas-related production tax appropriations total \$69.2 million. As of December 1, 2023, nothing has been expended.

### ***Metal mines distribution (15-37-117, MCA)***

Individuals who operate any mine or mining property are required to pay a license tax which is based on the gross value of production. Metal mines distribution appropriations total \$9.1 million. A portion of this revenue is distributed semi-annually to local governments where the mine is located or a county that is experiencing fiscal impacts from the mine. As of December 1, 2023, nothing has been expended.

### ***Bentonite production tax distribution (15-39-110, MCA)***

All bentonite producers must file a bentonite production tax return every six months. Statutory appropriations for the bentonite production tax total \$650,000. This revenue is distributed semi-annually to local governments where the production occurred: Carter County and Carbon County. As of December 1, 2023, nothing has been expended.

### ***Entitlement share (15-1-121, MCA)***

During the 2001 Legislative Session, the State of Montana assumed control of alcohol, vehicle, and gambling taxes as well as district court fees for local governments. In return, the state reimburses each local government

in the form of an entitlement share. Statutory appropriations for entitlement share payments totaled \$158.1 million. As of December 1, 2023, DOR expended approximately \$38.9 million, or approximately 25.0% of the appropriations.

***MEDIA Act film production tax credit fee (15-31-1005(7), MCA)***

The Montana Legislature established the Montana Economic Development Industry Advancement (MEDIA) Act (2019 Legislative Session) which provides a transferable income tax credit to eligible film production companies. To determine a company's eligibility, they must apply with both the Department of Commerce and the Department of Revenue. Application fee revenue is used for the department to administer the program. As of December 1, 2023, DOR has \$20,450 in statutory appropriations and has expended \$0.

***Cigarette tax stamps (16-11-119, MCA)***

The State of Montana charges a tax on cigarettes sold by selling tax decals to wholesalers who then attach the decal to each pack of cigarettes sold in Montana. As of December 1, 2023, appropriations from this source total approximately \$69,100, and \$9,200 was expended. Appropriations are used to administer this program and cover operating expenses.

***Out-of-State Debt Collections (Title 17, Chapter 4, MCA)***

The Department of Revenue has contracts with out-of-state attorneys for the out-of-state collections of taxes, fees, and other debts owed to the state. The costs of collection are statutorily appropriated. As of December 1, 2023, appropriation total \$300,000 and approximately \$58,000 was expended.

***Income Tax Rebate (HB 192 & HB 816)***

HB 192 established an account for the individual income tax rebate and statutorily appropriated \$480.0 million general fund. HB 816 appropriated an additional \$35.0 million general fund to this account. The Department of Revenue is charged with administering the rebate. As of December 1, 2023, appropriations total \$515.0 million and approximately \$494.5 million was expended.

***Property Tax Rebate (HB 222 & HB 816)***

HB 222 established an account for the property tax rebate and statutorily appropriated costs related to administration and payment of the rebate. This bill did not define an exact dollar amount for this appropriation, instead it defined the initial rebate amount. HB 816 appropriated \$100.0 million general fund for the 2025 biennium to issue property tax rebates. As of December 1, 2023, appropriations for FY 2024 total \$191.8 million and approximately \$143.7 million was expended.

**HB 2 BUDGET MODIFICATIONS**

The following chart shows the HB 2 budget as passed by the legislature, including the pay plan, and the HB 2 modified budget from July 1, 2023 through December 1, 2023. Net modifications to the budget include operating plan changes from one expenditure account to another, program transfers, reorganizations, and agency transfers of authority. The **positive modifications** and **negative modifications** are shown by program, expenditure account, and fund type.

LEGISLATIVE BUDGET COMPARED TO MODIFIED BUDGET - HB 2 ONLY

Agency Name	HB 2 Budget	Modified Budget	Net Modifications
<b>Department of Revenue</b>	<b>377,296,471</b>	<b>377,296,471</b>	<b>0</b>
01 DIRECTORS OFFICE	10,884,663	10,580,184	-304,479
02 TECHNOLOGY SERVICES DIVISION	10,210,047	10,210,047	0
03 ALCOHOLIC BEVERAGE CONTROL DIV	223,513,935	223,532,890	18,955
04 CANNABIS CONTROL DIVISION	86,184,194	86,191,920	7,726
05 INFORMATION MGMT & COLLECTIONS	7,133,196	7,133,196	
07 BUSINESS & INCOME TAXES DIV	13,684,034	13,905,733	221,699
08 PROPERTY ASSESSMENT DIVISION	25,686,402	25,742,501	56,099
<b>Total</b>	<b>377,296,471</b>	<b>377,296,471</b>	<b>0</b>

Expenditure Type	HB 2 Budget	Modified Budget	Net Modifications
61000 Personal Services	54,437,716	54,437,716	0
62000 Operating Expenses	159,164,065	158,966,465	-197,600
63000 Equipment & Intangible Assets	30,554	153,154	122,600
65000 Local Assistance	2,000,000	2,000,000	
68000 Transfers-out	160,501,500	160,501,500	
69000 Debt Service	1,162,636	1,237,636	75,000
<b>Total</b>	<b>377,296,471</b>	<b>377,296,471</b>	<b>0</b>

Fund Type	HB 2 Budget	Modified Budget	Net Modifications
01 General	64,349,842	64,349,842	0
02 State/Other Spec Rev	88,474,419	88,474,419	0
03 Fed/Other Spec Rev	502,175	502,175	
06 Enterprise	223,970,035	223,970,035	0
<b>Total</b>	<b>377,296,471</b>	<b>377,296,471</b>	<b>0</b>

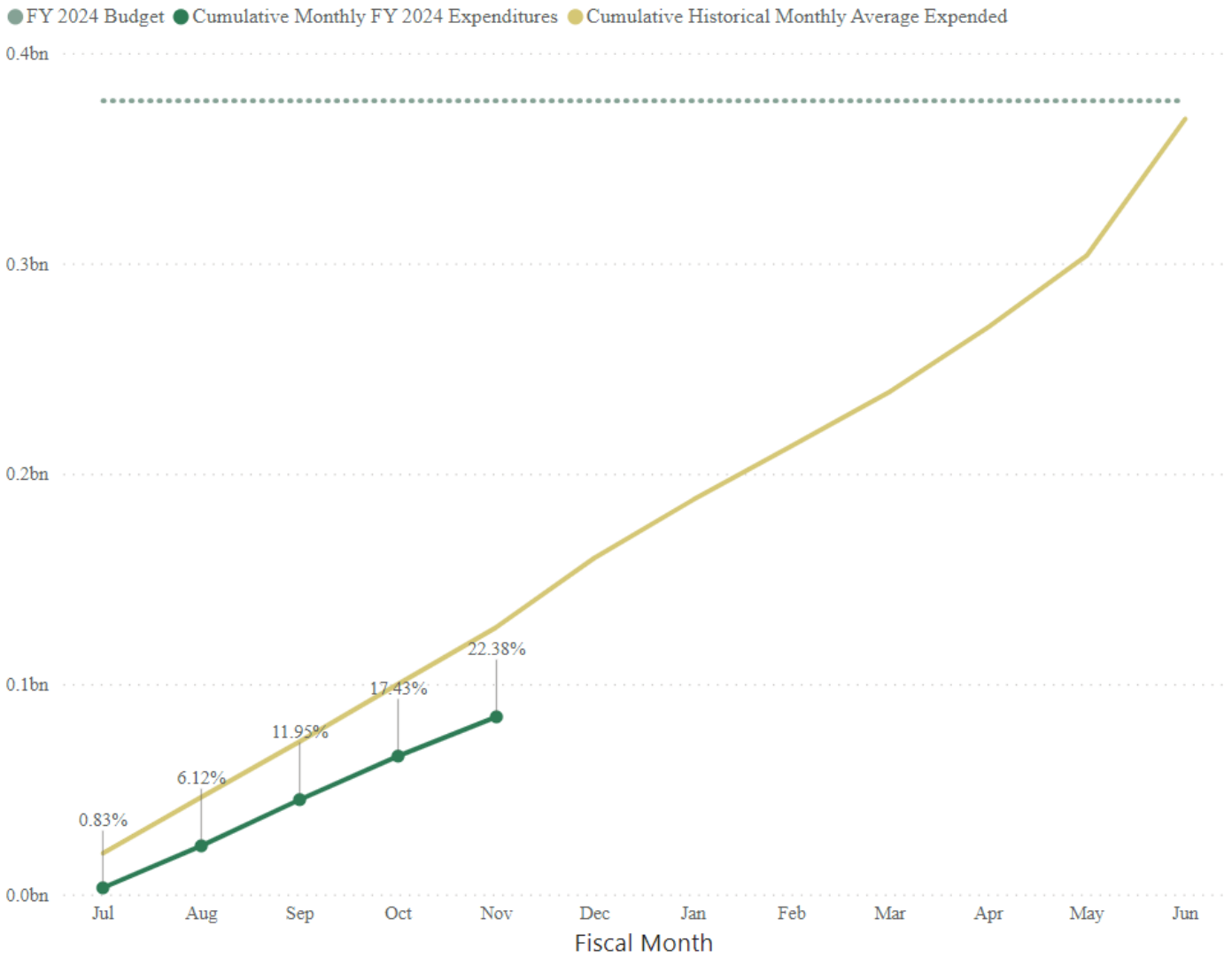
As of December 1, 2023, the Department of Revenue has made some changes to its HB 2 budget, including:

- Moving 1.0 FTE and associated operating costs from the Directors Office to the Business and Income Taxes division, combining like functions within the department
- The transfer of \$198,000 operating expense authority to equipment and intangible assets authority (\$123,000) and debt services (\$75,000). The transfer of authority to equipment and intangible assets authority within the Technology Services Division is to properly account for capitalizable software. The transfer to debt services authority within the Cannabis Control Division is for implementation of GASB 96
- Redistributing the inflationary adjustment that was initially placed entirely in the Director's Office. DOR has moved about \$82,800 out of the Directors Office and moved it to: the Cannabis Control Division, the Alcoholic Beverage Control Division, and the Property Assessment Division

## HB 2 APPROPRIATION AUTHORITY

The following chart shows the appropriated budget for the agency compared to expenditures through December 1, 2023.

### Monthly Expenditures Compared to Historical Average



Fund Type	Modified Budget	Expended Budget	% Expended
01 General	64,349,842	22,252,907	34.6%
02 State/Other Spec Rev	88,474,419	2,135,631	2.4%
03 Fed/Other Spec Rev	502,175	184,509	36.7%
06 Enterprise	223,970,035	59,872,572	26.7%
<b>Total</b>	<b>377,296,471</b>	<b>84,445,619</b>	<b>22.4%</b>

Expenditure Type	Modified Budget	Expended Budget	% Expended
▣ Personal Services	54,437,716	20,455,526	37.6%
▣ Operating Expenses	158,966,465	48,619,129	30.6%
▣ Equipment & Intangible Assets	153,154	0	0.0%
▣ Local Assistance	2,000,000	0	0.0%
▣ Transfers-out	160,501,500	14,791,724	9.2%
▣ Debt Service	1,237,636	579,240	46.8%
<b>Total</b>	<b>377,296,471</b>	<b>84,445,619</b>	<b>22.4%</b>

Program Name	Modified Budget	Expended Budget	% Expended
▣ 01 DIRECTORS OFFICE	10,580,184	2,976,816	28.1%
▣ 02 TECHNOLOGY SERVICES DIVISION	10,210,047	2,410,169	23.6%
▣ 03 ALCOHOLIC BEVERAGE CONTROL DIV	223,532,890	59,872,572	26.8%
▣ 04 CANNABIS CONTROL DIVISION	86,191,920	1,477,782	1.7%
▣ 05 INFORMATION MGMT & COLLECTIONS	7,133,196	2,390,753	33.5%
▣ 07 BUSINESS & INCOME TAXES DIV	13,905,733	5,357,801	38.5%
▣ 08 PROPERTY ASSESSMENT DIVISION	25,742,501	9,959,726	38.7%
<b>Total</b>	<b>377,296,471</b>	<b>84,445,619</b>	<b>22.4%</b>

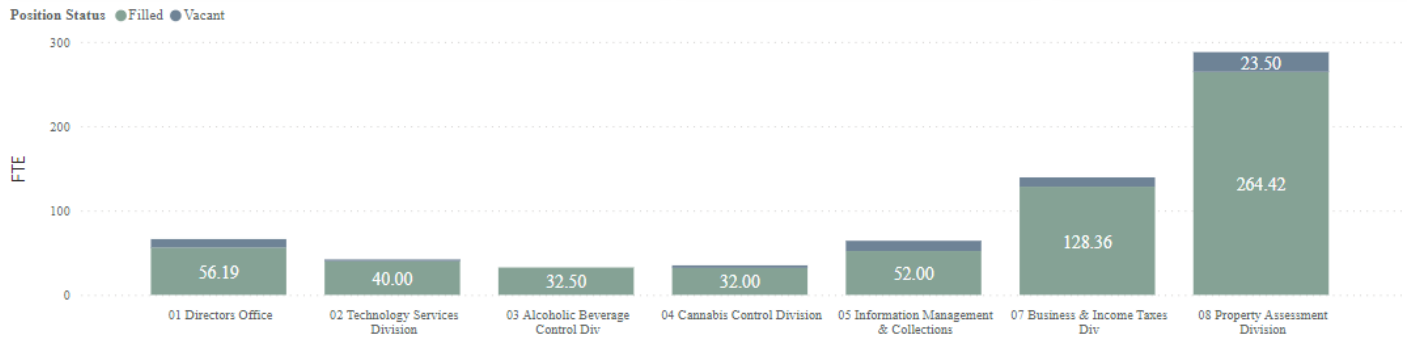
As of December 1, 2023, the Department of Revenue has expended 22.4% of its HB 2 appropriation authority. As shown in the top chart, the Department of Revenue has expended less than the historic five-year average of 33.6%. This lower expenditure is due to the inclusion of authority that has traditionally been under language appropriation authority. This authority includes \$220.0 million proprietary authority in the Alcoholic Beverage Control Division, \$81.0 million state special revenue in the Cannabis Control Division, and \$2.0 million general fund in the Director's Office. When excluding authority that has traditionally been under language authority, the Department of Revenue has expended approximately 34.6% of its HB 2 authority as of December 1, 2023.

Expenditures have been primarily for personal services and operating expenses. The inclusion of authority that has historically been under language authority into HB 2 has significantly changed the fund type structure of the agency's budget. For example, proprietary authority now represents 59.4% of total HB 2 authority, state special revenue represents 23.5%, general fund represents 17.1%, and federal special revenue represents less than 1.0%. In FY 2023, general fund authority represented 92.1% of total HB 2 authority with proprietary funding representing 5.9%, state special revenue representing 1.6%, and federal special revenue representing less than 1.0%.

Lower expenditures are primarily driven by the Cannabis Control Division. Due to the nature of the marijuana state special revenue account, the department will record the FY 2024 cannabis revenue transfer at the end of the fiscal year using the budgeted appropriation. Additionally, a large portion of the department's Cannabis Control Division's operating budget is for the cannabis seed-to-sale tracking system. Due to billing issues, as of October 31, 2023, the department had only paid for one month's worth of services.

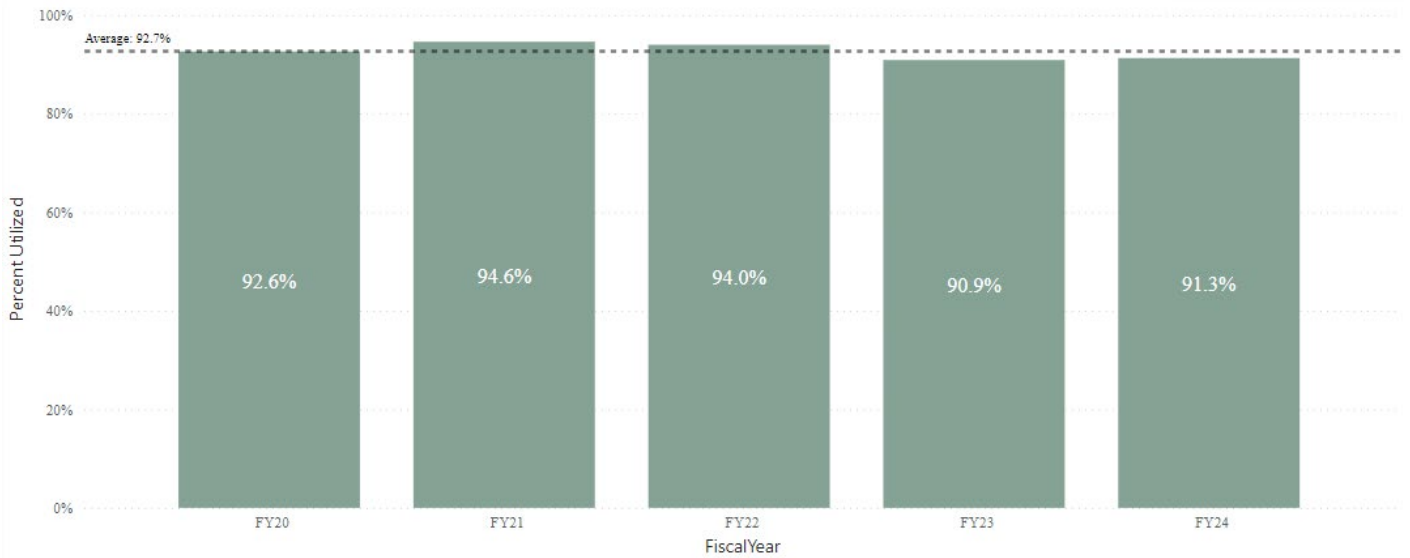
## Personal Services

Appropriations for personal services in the Department of Revenue total \$54.4 million and are 37.6% expended through December 1, 2023. The department has 675.42 HB 2 FTE and 90.6% of these positions are filled as of November 1, 2023. The following chart shows the filled and vacant FTE within the agency as of November 1, 2023.



The Department of Revenue had 61.70 FTE vacant out of 667.17 non-aggregate FTE as of November 1, 2023. These vacancies are primarily in the Property Assessment Division for property appraisers. Since July 1, 2023, DOR had 21 employees leave state employment, 5 employees retire, and 9 transfer to different agencies within state government. As of November 1, 2023, DOR had 29 position openings advertised.

The chart below shows the hourly utilization percentage for the Department of Revenue between July 1 and November 1 for each fiscal year when compared to the available hours for the same time period. Overall, the Department of Revenue utilized 91.3% of their available hours as of November 1, 2023. The highest utilization division is the Alcoholic Beverage Control Division with 99.7%, and the lowest is the Information Management and Collections Division with 77.7%. Lower hourly utilization in the Information Management and Collections Division is due to greater employee turnover and vacancies in the division, with about 19.0% of positions vacant.



The chart below shows the vacant FTE in each division, the number of months each position has been vacant, and the midpoint hourly pay rate. Of the 54.70 FTE that are vacant, 46.50 FTE have been vacant for four months or less (since July 2023). Between the Information Management & Collections Division and the Property Assessment Division, 32.70 FTE are vacant with an average market midpoint of 24.08.



	FTE	Median Months Vacant	Market Midpoint (Hourly)
☐ <b>58010 REVENUE</b>	<b>54.70</b>	<b>1.85</b>	<b>25.45</b>
☐ <b>04 Cannabis Control Division</b>	<b>3.00</b>	<b>1.28</b>	<b>28.03</b>
Senior License Tech	2.00	1.05	28.03
Licensing Technician Lead	1.00	7.48	22.04
☐ <b>01 Directors Office</b>	<b>8.00</b>	<b>1.74</b>	<b>29.78</b>
Paralegal 2	1.00	0.82	29.98
Web & Digital Interface Design	1.00	1.25	30.55
Accountant 2	1.00	1.28	29.57
Customer Service Rep 3	1.00	1.74	20.09
Tax Policy Analyst - Senior	1.00	1.74	47.45
Tax Counsel Senior	1.00	2.95	55.14
Customer Service Assistant 2	2.00	4.03	17.28
☐ <b>07 Business &amp; Income Taxes Div</b>	<b>9.00</b>	<b>1.74</b>	<b>25.45</b>
Auditing Technician 2	3.00	1.28	24.97
Tax Examiner 1	3.00	1.28	25.45
Tax Examiner 2	2.00	2.36	29.68
Auditing Technician	1.00	3.57	24.97
☐ <b>05 Information Management &amp; Collections</b>	<b>11.20</b>	<b>2.00</b>	<b>22.29</b>
Customer Payment Management UM	1.00	0.36	36.25
Business Analyst 1	2.00	0.79	26.21
Digitization Unit Manager	1.00	1.28	36.25
Collections Agent 1	3.00	3.11	18.37
Research Analyst	2.00	3.34	31.13
Account Maintenance Tech II	1.00	17.80	15.84
Collections Technician	1.20	40.33	18.37
☐ <b>08 Property Assessment Division</b>	<b>21.50</b>	<b>2.08</b>	<b>24.08</b>
Prop. Valuation Support Tech	3.00	0.82	24.08
Sr. Systems & Program Dev.	1.00	0.82	42.74
GIS Analyst-1	2.00	1.30	36.64
Property Appraiser 3	2.00	1.74	31.39
Property Appraiser 2	3.50	1.85	28.05
Prop Valuation Support Tech 2	1.00	2.66	24.08
Property Appraiser 1	8.00	3.80	23.60
Lead Property Appraiser	1.00	4.49	31.39
☐ <b>02 Technology Services Division</b>	<b>2.00</b>	<b>6.10</b>	<b>38.88</b>
Applications Developer	1.00	5.87	36.64
System Administrator	1.00	6.33	41.13
<b>Total</b>	<b>54.70</b>	<b>1.85</b>	<b>25.45</b>

## OTHER ISSUES

### Contractors and overtime pay

*Agency responses are below the underlined questions. Additional agency provided information is in the appendix.*

How much did the Department of Revenue pay to contracts during the July 1- October 31, 2023, timeframe?

The department utilizes contractors to maintain critical operations including its tax and appraisal systems, liquor shipping, liquor warehouse management system, and cannabis seed to sale system. For the time period

above, the department spent \$3.8 million. Attached [in the appendix] is a list of FY 2024 contracts and the July 1- October 31, 2023, spend amount for each.

How much of the amount paid to contractors is estimated to be due to vacant positions?

None

How much overtime/comp time did the Department of Revenue pay/incur during the July 1- October 31, 2023, timeframe?

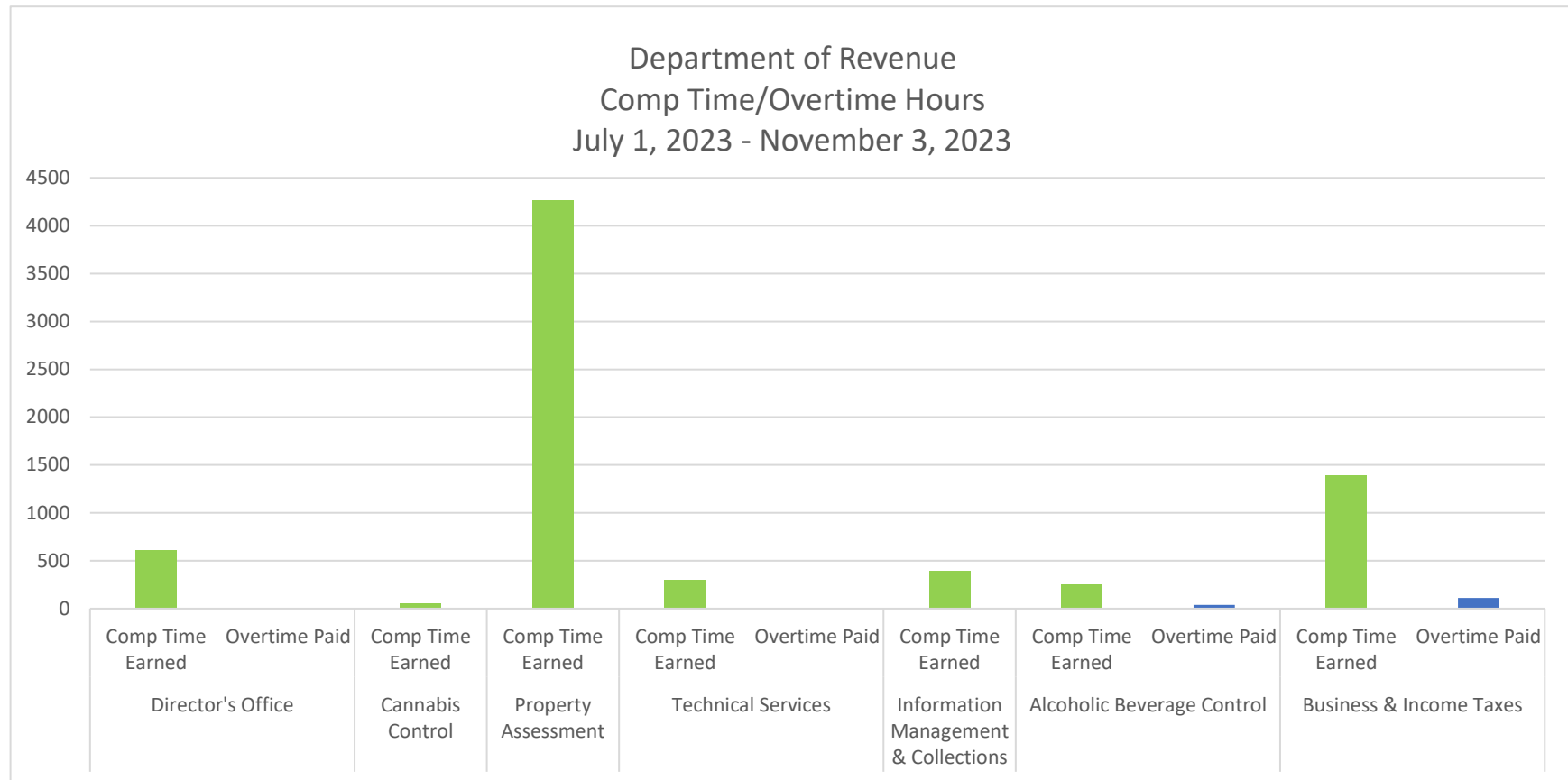
The department expended \$5,831 (155 hours) in overtime. Most of this overtime was incurred in the Business and Income Taxes Division for two employees to staff an unclaimed property booth at the fair in Billings. Most of the remaining overtime was paid to our Alcoholic Beverage Control Division warehouse staff.

The department incurred 7,257 hours in non-exempt comp time which equates to a current liability of \$217,766. Since the department does not have an overtime budget and must also absorb a 5.0% vacancy savings rate, it limits the number of overtime hours employees incur; instead, they allow for the accrual of comp time. The attached graphs show most of the comp time earned was in the Property Assessment and Business and Income Taxes divisions.

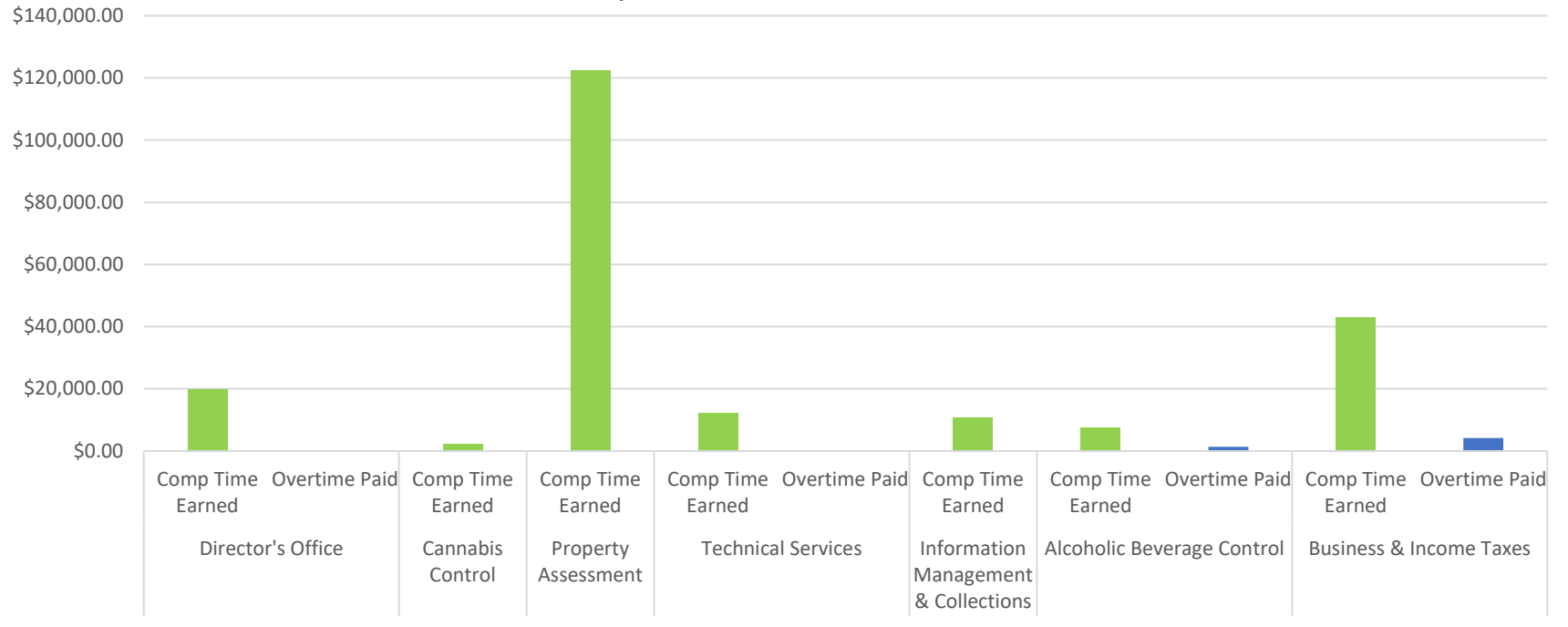
How much of the overtime paid and the comp earned do you estimate is due to vacant positions? If overtime was paid or comp time was earned due to vacant positions, what are the types of vacant positions that resulted in need for overtime/comp time?

<b>Division</b>	<b>Overtime paid due to Vacancies</b>	<b>Reason for comp time earned</b>	<b>Vacant position type resulting in comp time</b>
Director's Office	None	34% due to vacancies 66% due to workload	Customer service Paralegal Accountant
Technology Services	None	18% due to vacancies 82% due to rebates	Compliance specialist System administrator
Alcoholic Beverage Control	None	100% due to workload	NA
Cannabis Control	None	100% due to workload	NA
Information management & Collections	None	4% due to vacancies 96% due to workload	Unit manager Research analyst
Business & Income taxes	None	24% due to vacancies 39% due to workload 37% due to rebates	Tax examiner Auditing technician
Property Assessment	None	45% due to vacancies 55% due to workload	Appraiser Property valuation specialist Business analyst

# APPENDIX



Department of Revenue  
 Comp Time Earned/Overtime Paid  
 July 1, 2023 - November 3, 2023



Department of Revenue Payments to Contractors 7/4/2023-10/31/2023			
Contractor	Description	FY 2024 Total Contract Amt	FY 2024 Paid to Date
<b>General Operations</b>			
American DataBank	Background checks	billed per contract	2,362.05
Bloomberg (Bureau of National Affairs)	Premier State Library (US Income Core and Tax Practice Core Library)	48,303.75	0.00
Information Technology Core	Print services	billed per contract	0.00
Info-Tech Research Group Inc.	Access to tools and research	5,626.00	0.00
Iron Mountain - Intellectual Property Management	Orion source code escrow	950.00	0.00
Iron Mountain - Shredding	Paper shredding	billed per contract	2,758.58
Kyocera-360 Office Solutions	Copier leases	billed per contract	27,335.22
Language Link (Corporate Translation Services Inc)	Translation services	billed per contract	136.52
LexisNexis (Accurant)	Research database	billed per contract	3,989.70
<b>Janitorial Contracts</b>			
CPR Cleaning	Janitorial services	21,598.00	5,398.98
Melanie Hedges	Ennis janitorial	billed per contract	1,019.48
<b>Tax Processing</b>			
Fairfax Imaging Inc - Maintenance	Imaging maintenance	118,432.76	28,538.00
Fairfax Imaging Inc - Forms Changes	Form changes/updates	122,600.00	0.00
Fast Enterprises - GenTax maintenance and support	Gentax maintenance	2,600,000.00	668,750.00
Fast - Amendment E	SMS agreement texting-billed qtrly	6,000.00	3,000.00
Fast -Department of Ag	MOU to add agriculture reporting to GenTax	350,000.00	175,000.00
Grizzly Security Armored Express Inc	Medical marijuana cash deposits	billed per contract	0.00
Meyercoord Revenue	Printing - heat-applied cigarette tax stamps	58,725.00	0.00
OPEX Corp	Maintenance	8,690.00	8,690.00
Professional Credit Services	Out of state unclaimed property collections	billed per contract	36,124.36
<b>Alcoholic Beverage Control Contracts</b>			
MERGENTHALER TRANSFER & STORAGE CO	Liquor merchandise shipping	billed per contract	1,045,380.74
Interlake Mecalux, INC.	Warehouse management system	544,830.00	269,935.45
Dunn Marketing LLC	Liquor price books	5,200.00	1,305.60
<b>Cannabis Control Contracts</b>			
METRC LLC	Seed to sale system	579,000.00	139,020.00
METRC LLC	Child packages	240,000.00	0.00
<b>Property Assessment Contracts</b>			
Apex Software	Apex and Nexis software	33,714.52	33,714.52
CoStar Realty Information Inc	Realty information subscription	18,000.00	9,000.00
Equipment Watch	Green Guide subscription	54,590.00	0.00
SAS Institute Inc	SAS office analytics & SAS/ETS - 8 processors	33,980.00	33,980.00
Tyler Technologies, Inc.	Orion System	801,519.68	350,664.60
Tyler Technologies, Inc.	Orion SmartFile SaaS	136,940.00	20,646.68
<b>Unclaimed Property Contracts</b>			
AVENU SLS HOLDINGS	Maintain the state's unclaimed property securities assets; facilitate the delivery, collection, and sales of reported unclaimed securities.	86,400.00	22,652.49
>Kroll	Unclaimed property audit	billed per contract	470.14
>Kelmar	Unclaimed property audit	billed per contract	6,385.68
>Treasury	Unclaimed property audit	billed per contract	1,133.83
<b>Leases/Rentals</b>			
M2T2 Properties, Inc	Storage	2,340.00	975.00
US Bank Corp Parking Garage	Parking garage spaces	480.00	60.00
Libby (Libby City of Treasurer)	Building lease	33,372.00	13,905.00
Donovan (Boyd State Helena LLC)	Building lease	796,705.56	331,960.65
Cascade (US Bank Properties/Craig Barber)	Building lease	102,517.95	48,627.93
Richland (Richland County Treasurer)	Building lease	12,396.48	5,165.20
Fallon (Fallon County Treasurer)	Building lease	11,278.08	4,699.20
Fergus (Fergus County Treasurer)	Building lease	10,273.56	4,280.65
Musselshell (Musselshell County Treasurer)	Building lease	3,903.96	1,626.65
Phillips (Phillips County Treasurer)	Building lease	9,771.24	4,071.35
Sheridan (Sheridan County Treasurer)	Building lease	14,930.88	6,221.20
Toole (Toole County Treasurer)	Building lease	8,698.20	3,624.25
Valley (Valley County Treasurer)	Building lease	13,857.84	5,774.10
Custer (Custer County Treasurer)	Building lease	10,958.40	4,566.00
Broadwater (Broadwater County Treasurer)	Building lease	3,000.00	1,250.00
Powell (Powell County Treasurer)	Building lease	3,200.00	1,600.00
Gallatin (Montana Board of Investments)	Building lease	165,054.00	68,772.50
Lake (Johns Ranch Inc)	Building lease	75,065.88	31,355.84
Missoula (Mountain States Leasing Missoula LLC)	Building lease	172,887.00	72,036.25
Ravalli (Bradley Mildenberger)	Building lease	66,112.20	27,546.75
Flathead (Casazza Management LLC)	Building lease	181,791.96	75,746.65
Dawson (Bassi Apartments)	Building lease	44,160.00	18,400.00
Carbon (McC Campbell Building Partnership)	Building lease	23,552.64	9,813.60
Stillwater (Frederick & Sue Kraeplin)	Building lease	34,800.00	14,500.00
Yellowstone (WFC I LLC)	Building lease	204,126.84	85,052.85
Madison (Lone Elk Mall LLC)	Building lease	26,651.04	11,104.60
Sanders (Gloria Bennett)	Building lease	12,000.00	5,000.00
Silver Bow (Resodyn Properties LLC)	Building lease	36,405.00	15,168.75
<b>Temporary Hires</b>			
Brady Co Inc		billed per contract	
	Tax season temp staff	billed per contract	447.08
EmployBridge Holding Company		billed per contract	
	Tax season temp staff	billed per contract	2,518.66
	Liquor warehouse temp staff	billed per contract	32,460.51
		<b>7,955,390.42</b>	<b>3,805,723.64</b>