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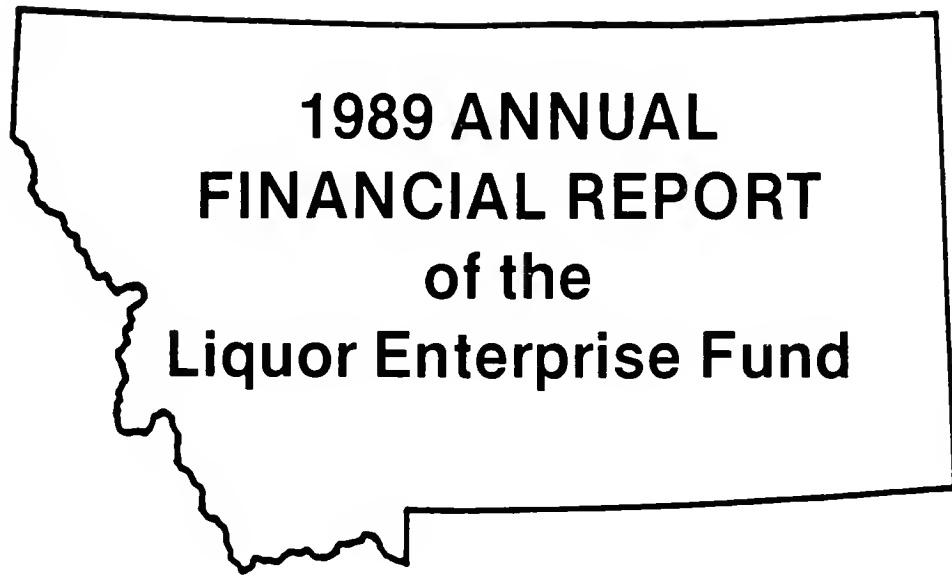
Montana. Dept. of
Revenue
Annual financial
report of the
Liquor Enterprise
Fund administered
by the Department

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**1989 ANNUAL
FINANCIAL REPORT
of the
Liquor Enterprise Fund**

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1989
ANNUAL FINANCIAL REPORT
OF THE
LIQUOR ENTERPRISE FUND
ADMINISTERED BY THE
DEPARTMENT OF REVENUE

ADMINISTRATIVE OFFICERS

DENIS L. ADAMS. DIRECTOR, DEPARTMENT OF REVENUE
GARY BLEWETT. ADMINISTRATOR, LIQUOR DIVISION

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GENERAL INFORMATION

The Liquor Division administers the provisions of Title 16, Chapters 1 through 6, Montana Code Annotated which relates to the control, sale and distribution of alcoholic beverages and the licensing of manufacturers, wholesalers and retailers of alcoholic beverages. The following is a summary of activities for each of the four bureaus of the Liquor Division in FY 1989:

STORES - The Division operated 125 outlets in FY 1989, 35 state employee operated stores and 90 stores operated by agents under contract with the Department of Revenue. Stores Bureau District Supervisors and Auditors performed 778 store visits and conducted 217 audits. The Division's profit from sales based on the standards in the appropriation act increased slightly from \$3,785,922 in FY 1988 to \$3,789,864 in FY 1989. Profit as a percent of net sales decreased from 11.05% in FY 1988 to 10.90% in FY 1989. State employee operated stores and agency expenses were reduced from \$4,187,203 in FY 1988 to \$4,165,234 in FY 1989. Store expenses as a percent of net sales decreased from 12.22% in FY 1988 to 11.98% in FY 1989. Units sold declined by about a half percent while gross sales increased by a little more than one and a half percent. This is the first annual increase in sales in several years. The average sales per unit sold increased from \$8.15 in FY 1988 to \$8.35 in FY 1989.

WAREHOUSE - The warehouse received 466,749 cases from suppliers in FY 1989 compared to 493,727 cases in FY 1988, for a decrease of 5.5%. Cases

shipped from the warehouse to state liquor stores/agencies totaled 488,944 cases in FY 1989 compared to 481,250 cases in FY 1988, and increase of 1.6%. The number of actual shipments from the warehouse to stores/agencies decreased from 3,690 in FY 1988 to 3,489 in FY 1989, a decrease of 5.5%.

PURCHASING - The purchasing bureau ordered and maintained inventory on approximately 742 regular listed products consisting of 577 spirits, 41 dessert wines, and 124 table wines. In addition, inventory was also maintained on 68 "variable supply", 28 "collectible", 12 "warehouse", 28 "seasonal", and 2 "promotional" items. Orders for ceramics, holiday gift items and gift wrap were processed and distributed. Retail pricing requests were researched on approximately 175 products not

carried in stock, and 400 special orders were processed and distributed. During fiscal 1989, 37 new products were introduced and 115 existing items discontinued.

LICENSING - A total of 3,033 licenses, vendor permits and winery registrations were issued in FY 1989, 2,969 of which were for the retail sale of distilled spirits, beer or wine. A total of 862 special permits and 467 catering permits were issued. A grand total of 4,550 licenses/permits were issued in FY 1989 compared to 4,440 in FY 1988, a 2.5% increase. The Licensing Bureau held 18 contested case hearings during the year. License transfers numbered 338 compared with 362 transfers in the prior year, 6.6% decrease. New license applications numbered 84 compared with 90 in the prior year, a 10% decrease.

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 1989 & 1988

	1989	1988
ASSETS		
CURRENT ASSETS		
CASH		
Petty Cash Funds	\$ 3,060	\$ 3,160
Change Funds in Stores	16,800	15,700
Cash in Treasury	781,824	387,621
Cash on Hand	386,177	287,772
Total Cash	\$ 1,187,861	\$ 695,253
RECEIVABLES		
Employee Expense Advances	\$ 700	\$ 1,100
Receivables From Agents	19,212	20,774
Due From Other Funds	12,057	49,764
Accounts Receivable - Freight Claims	4,436	5,326
Total Receivables	\$ 36,415	\$ 76,964
SUPPLIES INVENTORY		
	\$ 37,182	\$ 25,323
MERCHANDISE INVENTORIES		
In Stores	\$ 4,887,379	\$ 4,356,814
In Warehouse	2,652,687	3,128,855
Total Merchandise Inventories	\$ 7,540,066	\$ 7,485,669
PREPAID RENT		
	\$ 52,773	\$ 53,089
TOTAL CURRENT ASSETS		
	\$ 8,854,297	\$ 8,336,298
FIXED ASSETS		
Warehouse Building	\$ 1,736,218	\$ 1,736,218
Furniture and Equipment	877,014	757,492
Less Allowance for Depreciation	(1,057,106)	(993,857)
TOTAL FIXED ASSETS		
	\$ 1,556,126	\$ 1,499,853
TOTAL ASSETS		
	\$ 10,410,423	\$ 9,836,151
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	\$ 3,165,622	\$ 2,709,301
LIABILITY FOR COMPENSATED ABSENCES		
	248,334	270,186
FUND EQUITY		
Retained Earnings	5,081,295	4,941,482
Contributed Capital	1,915,172	1,915,172
TOTAL LIABILITIES AND FUND EQUITY		
	\$ 10,410,423	\$ 9,836,151

See accompanying notes to financial statements

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 For The Years Ended June 30, 1989 and 1988

	1989	1988
Gross Liquor & Wine Sales	\$ 44,216,200	\$ 43,520,736
Less Discounts Granted	553,738	552,410
Adjusted Gross Liquor & Wine Sales	\$ 43,662,462	\$ 42,968,326
Less Cost of Goods Sold		
Beginning Inventory, July 1	\$ 7,485,669	\$ 7,301,630
Liquor & Wine Purchases	23,812,621	23,449,947
Freight to Warehouse	611,765	580,285
Freight to Stores	486,213	503,329
Goods Available for Sale	\$ 32,396,268	\$ 31,835,191
Ending Inventory, June 30	7,540,066	7,485,669
Gross Income from Liquor & Wine Sales	\$ 18,806,260	\$ 18,618,804
Other Income	18,071	36,445
Gross Income	\$ 18,824,331	\$ 18,655,250
Operating Expenses:		
Salaries	\$ 2,215,065	\$ 2,298,128
Employee Benefits	627,874	618,751
Contracted Services	1,359,682	1,389,596
Supplies & Materials	78,372	67,545
Communications	121,373	126,986
Travel	17,556	15,463
Rent	658,969	658,711
Utilities	120,974	111,121
Repairs & Maintenance	46,833	41,817
Breakage, Shortages, & Bad Checks	27,044	(4,431)
Other Expenses	12,249	13,170
Depreciation	92,174	91,026
Audit Costs	48,600	0
Office of Legal Affairs	30,932	47,870
Data Processing Division Expenses	422,380	420,704
Investigations & Enforcement Costs	268,390	269,348
Operating Income	\$ 12,675,864	\$ 12,490,445
Less Operating Transfers Out for Taxes:		
Liquor Excise Tax	\$ 5,438,423	\$ 5,322,934
Liquor License Tax	3,399,014	3,323,773
Wine Tax	48,944	57,816
Net Income from Operations	\$ 3,789,483	\$ 3,785,922
Less Operating Transfers Out of Profits	3,600,000	3,633,000
Net Addition(Deduction) to Retained Earnings	\$ 189,483	\$ 152,922
Retained Earnings, July 1	\$ 4,941,492	\$ 4,885,553
Prior Year Net Adj. of Income/Expenses	(49,680)	(96,983)
Retained Earnings, June 30	\$ 5,081,295	\$ 4,941,492

See accompanying notes to financial statements

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
 For The Years Ended June 30, 1989 and 1988

	<u>1989</u>	<u>1988</u>
SOURCES OF WORKING CAPITAL:		
OPERATIONS:		
Net Income From Operations	\$ 3,789,483	\$ 3,785,922
Item Not Requiring Working Capital-Depreciation	92,174	91,026
	<u>\$ 3,881,657</u>	<u>\$ 3,876,948</u>
Net Prior Year Income/Expenditure Corrections	(49,680)	(96,983)
Total Sources of Working Capital	<u>\$ 3,831,977</u>	<u>\$ 3,779,965</u>
 USES OF WORKING CAPITAL:		
Acquisition of Fixed Assets	\$ 148,447	\$ 7,738
Net Profits Distributed to General Fund	3,600,000	3,633,000
Total Uses of Working Capital	<u>\$ 3,748,447</u>	<u>\$ 3,640,738</u>
 NET INCREASE (DECREASE) IN NET WORKING CAPITAL	 <u>\$ 83,530</u>	 <u>\$ 139,227</u>

ELEMENTS OF NET INCREASE (DECREASE) IN NET WORKING CAPITAL:

Cash	\$ 492,608	\$ (601,833)
Accounts Receivable	(2,852)	(32,348)
Supplies Inventory	11,859	(2,046)
Due from other Funds	(37,697)	19,032
Prepaid Expenses	(316)	(2,037)
Merchandise Inventory	54,397	184,039
Accounts Payable	(456,321)	561,269
Liability for Compensated Absences	21,852	13,150
 NET INCREASE (DECREASE) IN WORKING CAPITAL	 <u>\$ 83,530</u>	 <u>\$ 139,227</u>

See accompanying notes to financial statements

DEPARTMENT OF REVENUE
NOTES TO FINANCIAL STATEMENTS

June 30, 1989

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Department of Revenue, as they pertain to the Liquor Enterprise Fund, is presented to assist the reader in understanding the financial statements. These accounting policies conform to generally accepted accounting principles (GAAP) except where noted otherwise and have been consistently applied in the preparation of the financial statements.

The accompanying financial statements have been prepared in accordance with GAAP as prescribed in the pronouncements of the Governmental Accounting Standards Board of the American Institute of Certified Public Accountants except where noted otherwise. The Liquor Enterprise Fund is a component unit of the State of Montana reporting entity.

BASIS OF ACCOUNTING

This financial report is prepared from the Statewide Budget and Accounting System (SBAS) which allows full accrual accounting for enterprise operations. "At the end of a fiscal year, all valid obligations against an appropriation are to be accrued as expenditures as provided by law." (Montana Operations Manual, 2-240-40) By law liquor must be paid for before it is taken from a store, no credit sales being allowed, so that all receipts are on the cash basis and are recorded in SBAS. All expenditures at fiscal year end are recorded on the accrual basis in SBAS.

PRIOR YEAR ADJUSTMENTS

Prior year adjustments consist of corrections between accounting periods that have not been reported in current year operations. Early "cutoffs" in SBAS that do not allow input of complete information on a given year require correction of SBAS figures for the financial statements.

MATCHING REVENUES WITH EXPENDITURES

LEGAL COMPLIANCE VS. GAAP REPORTING

SUPPORT SERVICES

The legislature appropriates liquor enterprise fund moneys to support divisions within the Department of Revenue. The appropriated amounts do not relate directly to the services performed for the Liquor Division by these support divisions. SBAS expenditure records demonstrate compliance with appropriation laws and there is no attempt in SBAS to relate expenditures with actual services rendered. Consequently the financial statements prepared from SBAS show expenditures in accordance with legal compliance. An analysis of actual services rendered by the various support divisions result in the following estimates of those actual support services rendered to the Liquor Division.

	1989			1988		
	Merchandising	Licensing	Total	Merchandising	Licensing	Total
Centralized Services	\$ 233,755	\$ 33,394	\$ 267,149	\$ 239,725	\$ 34,369	\$ 274,093
Director's office	159,563	124,105	283,668	157,704	119,927	277,631
Invstgtns & Enforcmt	7,235	79,583	86,818	4,187	79,541	83,728
Data Processing Div.	273,018	13,001	286,019	260,645	13,720	274,366
Total Support Costs	\$ 673,571	\$ 250,083	\$ 923,654	\$ 662,262	\$ 247,556	\$ 909,818

LICENSING REVENUES OF THE LIQUOR DIVISION

The Liquor Division is appropriated funds from the Liquor Enterprise Fund for administering a licensing program which produces considerable revenues required to be deposited intact to the General Fund of the State of Montana. These revenues are shown in the following statement. All revenues have been deposited directly to the General Fund. All license renewal fees are due on June 30 and are for the following fiscal year. All license revenues are accounted for as revenues in the license year instead of when received. At June 30, 1989 \$1,077,900 in liquor license fees received were deferred to the following year. These are shown as deferred revenues in the General Fund of the State of Montana.

	1989	1988
REVENUE PRODUCED:		
Liquor Licenses	\$ 895,110	\$ 859,146
Beer Licenses	250,354	382,879
Wine Licenses	214,065	222,290
Liquor Distiller or Manufacturer Licenses	(100)	2,900
Wholesale Beer Licenses	16,800	17,225
Wholesale Wine Licenses	12,400	11,200
Brewer or Beer Importer Licenses	15,300	13,800
Winery or Wine Importer Licenses	10,125	(1,575)
New License Processing Fee	7,973	8,278
License Transfer and Processing Fee	30,366	35,260
Vendor Permits & Agent Registration Fees	1,300	6,450
Mortgage Fees - Add	2,340	2,430
Mortgage Fees - Remove	1,720	2,000
Fines	52,767	48,624
TOTAL LICENSES AND RELATED REVENUES	\$ 1,511,520	\$ 1,610,907

MATCHING REVENUES WITH EXPENDITURES

(Continued)

PROPER MATCHING OF REVENUES AND EXPENDITURES

Using the above information and information from the financial statements the proper matching of revenues and expenditures for the licensing and merchandising activities can be summarized as follows:

LICENSING OPERATIONS

	<u>1989</u>		<u>1988</u>
Total Licenses and Related Revenues	\$ 1,511,520		\$ 1,610,907
Expenditures:			
Administration at 39.38%	\$ 78,972	\$	79,924
Licensing Bureau	169,412		153,469
Support Divisions from Above:			
Centralized Services	33,394		34,368
Director's Office	124,105		119,927
Investigations & Enforcement	79,583		79,541
Data Processing Division	13,001		13,720
Total Expenditures Related to Licensing	<u>498,467</u>		<u>480,949</u>
Net Profits - Licensing Operations	<u>\$ 1,013,053</u>		<u>\$ 1,129,958</u>

MERCHANDISING OPERATIONS

	<u>1989</u>		<u>1988</u>
Gross Income Less Taxes	\$ 9,937,950		\$ 9,950,727
Expenditures:			
Administration at 60.62%	\$ 121,567	\$	123,033
Purchasing Bureau	127,323		150,859
Warehouse Bureau	283,122		284,660
Liquor Stores	4,165,234		4,190,442
Stores Bureau Administration	340,361		356,709
Depreciation	92,174		91,026
Support Divisions from Above:			
Centralized Services	233,755		239,725
Director's Office	159,563		157,704
Investigations & Enforcement	7,235		4,187
Data Processing Division	273,018		260,646
Total Expenditures Related to Merchandising	<u>\$ 5,803,352</u>		<u>\$ 5,848,991</u>
Net Profits - Merchandising Operations	<u>\$ 4,134,598</u>		<u>\$ 4,101,736</u>

Because records were not available in all instances, some of the above figures are estimates. For this reason the financial statements were prepared directly from SBAS. The Department of Revenue requested changes in the appropriations from the Liquor Enterprise Fund so that expenditures could be more properly matched with revenues. The 1985 Legislature changed the amounts appropriated in an attempt to make them more equitable.

OPERATING TRANSFERS OUT

Liquor excise tax is required by law to be distributed monthly to the General Fund. Other liquor tax revenues and liquor profits are distributed either monthly or quarterly in accordance with legal requirements and the availability of cash in the Liquor Enterprise Fund. The amounts distributed are shown as operating transfers in the financial statements.

LEGISLATIVE REQUIREMENTS CONCERNING PROFITS AND EXPENSE LIMITATIONS

The 1987 Legislature in House Bill No. 2 stated as follows:

"Liquor Division proprietary funds necessary to maintain adequate inventories of liquor and wine and to operate the state liquor operation are appropriated. During the 1989 biennium, the division shall attempt to return at least 10 % of net sales. Net sales are gross sales less discounts and all taxes collected. The division shall limit operational expenses of the liquor merchandising system to not more than 15 % of net sales. Operational expenses may not include product costs, freight charges, or expenses allocable to other divisions or licensing bureau expenses."

During the biennium ended June 30, 1989 the Department realized profits of \$7,575,405. This represented 10.97% of net sales as defined in House Bill No. 2.

Operating Expenses as defined above for the biennium ended June 30, 1989 amounted to 14.88 % of net liquor sales for the biennium.

The following schedule shows calculations of the percentages based on the requirements of HB 2:

	1989	1988
Sales less Discounts	\$ 43,562,452	\$ 42,968,326
Less Taxes	8,886,381	8,704,523
"Net Sales" per HB 2	\$ 34,776,081	\$ 34,263,803
Profits	\$ 3,789,483	\$ 3,785,922
Percent of "Net Sales"	10.90%	11.05%
BIENNIUM PERCENT OF "NET SALES"	10.97%	
Total Expenses	\$ 6,149,467	\$ 6,154,805
LESS:		
Depreciation	\$ 92,174	\$ 91,026
Breakage, Shortages & Bad Checks	27,044	(4,431)
Audit Costs	48,600	0
Office of Legal Affairs	30,932	47,870
Data Processing	422,380	420,704
Investigations & Enforcement	258,390	259,348
Licensing Bureau Costs	169,412	153,469
Expense Adjustments per HB 2	\$ 1,058,932	\$ 977,986
Operating Expenses per HB 2	\$ 5,089,535	\$ 5,136,819
Percent of "Net Sales"	14.64%	15.14%
BIENNIUM PERCENT OF "NET SALES"	14.88%	

INVENTORIES

The Liquor Division maintains a periodic inventory system for the liquor inventories in the state liquor warehouse and state liquor stores. The liquor inventories in this system are valued at the "most recent cost plus freight" basis. This method does not conform with generally accepted accounting principles which require the reporting of inventories at the lower of cost or market value. However, because price adjustments occur quarterly at August 1, November 1, February 1, and May 1, and two months of inventory turnover occur between May 1 and fiscal year end - June 30, the effects of such valuation method on the fiscal year end inventory are considered insignificant to the total value of the inventory.

LEASES

The Liquor Division had leases on 15 State Liquor Stores as of June 30, 1989. Most leases have been for five or ten year terms with five year renewal options. Current leases negotiated contain a termination clause allowing the Department to discontinue a lease to permit either a conversion to an agency store or to eliminate a state store if funding is withdrawn. However, a majority of store leases are long term obligations which bind the Department to payment of rental consideration for the full lease term. Lessors furnish and maintain the buildings and most fixtures. The leases are classified as operating leases. Lease costs were \$643,906 and \$654,820 for fiscal years 1989 and 1988 respectively. Lease rentals are recorded as expenditures over the lease term as they become payable. The current commitments under these leases provided for the following minimum lease payments:

<u>Year Ending June 30</u>	<u>Operating Leases</u>
1990	\$ 251,074
1991	182,320
1992	97,620
1993	0
1994	0
	<u>\$ 531,014</u>

RETIREMENT PLANS

The Department of Revenue participates in the Public Employee's Retirement System (PERS). The Liquor Division's contribution share for the fiscal years 1989 and 1988 was 6.417 percent of gross wages. The employee's contribution share for both fiscal years was 6.0 percent of gross wages. Total retirement plan expenses were \$127,585 and \$133,932 for the fiscal years 1989 and 1988, respectively.

PERS provides retirement services to state employees and employees of contracting political subdivisions. Benefit eligibility is age 60 with at least 5 years of service; age 55 regardless of service; or 30 years of service regardless of age. Actuarially reduced benefits may be taken after 25 years of service or at age 50 with at least 5 years of service.

Because of the multi-employer nature of PERS, actuarial disclosures for Liquor Division employees only are not available. At June 30, 1988, the Public Employees' Retirement System was determined to be actuarially sound.

GENERAL FIXED ASSETS AND DEPRECIATION

The Liquor Division's fixed assets are recorded in the State's Property Accountability and Management System (PAMS). PAMS includes all assets with a useful life of more than one year and a unit cost of \$200 or more. The following information regarding Liquor Division assets is from PAMS.

Department of Revenue - Liquor Enterprise Fund
Statement of Fixed Assets
As of June 30, 1989

	<u>Balance June 30, 1989</u>
Building	\$ 1,736,218
Equipment	877,014
	<hr/>
Total	<u>\$ 2,613,232</u>

The state's liquor warehouse is located on Airport Road in Helena, Montana. This warehouse was occupied in February of 1978. House Bill No. 712 of the 1975 Legislative Session appropriated \$1,920,000 from the Long Range Building Program Account for the construction of the warehouse. The Long Range Building Program Account is financed by Cigarette Tax revenues and there is no outstanding indebtedness of the State directly related to the liquor warehouse. The amount expended on the liquor warehouse and equipment from this account is considered as contributed capital to the liquor enterprise and is reflected as such in these financial statements. Depreciation of the warehouse is included in operating expenses. A forty year useful life and the straight line method of depreciation is used.

Depreciation of the other Liquor Division assets is provided automatically by PAMS using various applicable useful lives applied on a straight line basis

COMPENSATED ABSENCES

Based on a calendar year employees can accumulate vacation leave up to twice the number of leave days earned annually. Sick Leave earned annually can be accumulated without limitation. Upon termination, the employee is paid at the most recent salary level all accumulated vacation leave and 25% of the accumulated sick leave. The liabilities associated with accumulated vacation and sick leave at fiscal year end are shown in the financial statements in accordance with GAAP.

Those liabilities are as follows:

	<u>1989</u>	<u>1988</u>
Vacation Leave	\$ 165,077	\$ 181,628
Sick Leave at 25%	82,762	88,292
Compensatory Time	495	266
	<u>\$ 248,334</u>	<u>\$ 270,186</u>

INSURANCE

Most assets of the Liquor Division are protected under the Statewide Insurance Program administered by the Department of Administration. The Department's Liquor Warehouse is included in the State's "All-Risk" policy and all stock in the warehouse and the stores is self-insured by the state with insurance reserves being held by the Department of Administration.

All Liquor Division vehicles are covered under the Comprehensive Automobile Liability Policy obtained by the Department of Administration.

The Department is indemnified against losses due to dishonest acts of employees under the State's Blanket Public Employee's Faithful Performance Bond.

ADDITIONAL INFORMATION

The following schedules are presented as additional information to the financial statements and include some information from other state accounting entities. Although not necessary for an understanding of the statements of the Liquor Enterprise Fund, these schedules amplify information about that fund and include information about other revenues from the sale of alcoholic beverages in the state of Montana that are deposited directly in other accounting entities.

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE STATEMENT OF OPERATING EXPENSES BY RESPONSIBILITY CENTER
 For the Years Ended June 30, 1989 and 1988

	1989	1988
ADMINISTRATION:		
Salaries	\$ 119,868	\$ 140,665
Employee Benefits	24,504	29,583
Contracted Services	22,283	14,681
Supplies & Materials	8,411	5,876
Communications	5,960	5,231
Travel	709	2,131
Rent	14,496	3,347
Utilities	0	0
Repairs & Maintenance	3,974	494
Other Expenses	334	949
	<u>\$ 200,539</u>	<u>\$ 202,957</u>

LICENSING BUREAU:		
Salaries	\$ 109,008	\$ 96,651
Employee Benefits	26,448	21,852
Contracted Services	13,527	17,169
Supplies & Materials	6,356	5,585
Communications	13,098	9,595
Travel	212	173
Rent	0	0
Utilities	0	0
Repairs & Maintenance	232	2,123
Other Expenses	531	321
	<u>\$ 169,412</u>	<u>\$ 153,459</u>

PURCHASING BUREAU:		
Salaries	\$ 78,460	\$ 84,054
Employee Benefits	17,378	18,512
Contracted Services	21,161	35,633
Supplies & Materials	3,625	5,075
Communications	5,995	6,825
Travel	359	46
Rent	0	0
Utilities	0	0
Repairs & Maintenance	85	88
Other Expenses	360	515
	<u>\$ 127,323</u>	<u>\$ 150,859</u>

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE STATEMENT OF OPERATING EXPENSES BY RESPONSIBILITY CENTER (continued)
 For the Years Ended June 30, 1989 and 1988

	1989	1988
WAREHOUSE BUREAU:		
Salaries	\$ 177,741	\$ 180,564
Employee Benefits	52,342	49,965
Contracted Services	7,016	9,476
Supplies & Materials	2,786	4,242
Communications	3,689	4,258
Travel	93	546
Rent	208	195
Utilities	35,571	31,094
Repairs & Maintenance	3,034	4,065
Other Expenses	642	255
	\$ 283,122	\$ 284,660
LIQUOR STORES:		
Salaries	\$ 1,577,970	\$ 1,630,913
Employee Benefits	474,301	463,484
Contracted Services	1,253,928	1,253,370
Supplies & Materials	28,436	36,742
Communications	28,057	28,486
Travel	15	111
Rent	644,266	655,169
Utilities	85,811	80,307
Repairs & Maintenance	35,524	32,372
Other Expenses	9,882	10,680
Breakage, Shortages, & Bad Chks.	27,044	(4,431)
	\$ 4,165,234	\$ 4,187,203
STORES BUREAU ADMINISTRATION:		
Salaries	\$ 152,018	\$ 165,272
Employee Benefits	32,901	35,254
Contracted Services	41,766	58,266
Supplies & Materials	28,758	10,025
Communications	64,673	72,590
Travel	16,168	12,457
Rent	0	0
Utilities	(407)	(280)
Repairs & Maintenance	3,984	2,675
Other Expenses	500	450
	\$ 340,361	\$ 356,709
EXPENSES NOT ALLOCATED ABOVE:		
Depreciation Expense	\$ 92,174	\$ 91,026
Audit Costs	48,600	0
Office of Legal Affairs	30,932	47,870
Data Processing Division Expenses	422,380	420,704
Investigations & Enforcement Costs	268,390	269,348
	\$ 862,475	\$ 828,948
TOTAL EXPENDITURES FROM LIQUOR ENTERPRISE FUND	\$ 6,148,467	\$ 6,164,805

See accompanying notes to financial statements

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE REPORT OF SALES BY LIQUOR STORES
 Fiscal Years Ended June 30, 1989 and June 30, 1988

Store				Store			
No.	Location	1989	1988	No.	Location	1989	1988
167	Absarokee	\$ 235,490	\$ 173,113	45	Cut Bank	\$ 341,553	\$ 346,269
138	Alberton	58,074	58,674	85	Darby	97,850	116,450
14	Anaconda	669,617	667,335	11	Deer Lodge	275,947	295,760
84	Arlee	99,141	66,321	32	Dillon	524,751	491,072
88	Ashland	94,229	50,724	68	Drummond	60,743	60,229
81	Augusta	68,618	73,782	131	Dupuyer	32,587	31,509
182	Bainville	27,781	0	113	Dutton	34,275	43,413
42	Baker	145,330	148,349	191	East Glacier	65,023	70,338
76	Belgrade	172,140	159,142	83	East Helena	307,252	276,544
63	Belt	40,573	68,559	41	Ekalaka	39,366	40,854
179	Big Fork	432,329	373,814	60	Ennis	200,771	201,953
97	Big Sandy	86,134	90,552	69	Eureka	271,508	247,185
190	Big Sky	189,827	224,792	67	Evergreen	292,391	273,890
17	Big Timber	197,500	185,270	130	Fairfield	75,281	78,474
3	Billings	1,619,864	1,692,944	23	Forsyth	290,192	256,080
4	Billings	1,647,116	1,690,540	31	Fort Benton	147,352	149,243
5	Billings	747,271	757,263	75	Frenchtown	358,516	355,652
196	Billings	1,527,343	1,412,386	58	Gardiner	135,260	123,311
56	Boulder	134,772	141,793	156	Geyser	17,049	18,944
9	Bozeman	1,239,975	1,236,172	24	Glasgow	331,937	367,618
193	Bozeman	853,464	751,626	21	Glendive	392,117	388,710
91	Bridger	52,652	56,343	139	Great Falls	1,609,021	1,569,366
40	Broadus	83,909	93,503	140	Great Falls	953,575	1,013,448
189	Browning	363,266	374,451	141	Great Falls	1,617,243	1,484,974
2	Butte	731,582	732,489	18	Hamilton	544,591	534,147
116	Butte	1,326,357	1,199,499	37	Hardin	289,893	286,034
79	Cascade	118,403	127,811	98	Harlem	107,372	2,077
35	Chester	9,966	104,785	38	Harlowton	139,210	146,944
28	Chinook	186,328	264,233	26	Havre	902,380	869,194
34	Choteau	116,217	118,467	1	Helena	1,208,719	1,210,491
47	Circle	63,782	64,106	197	Helena	1,076,249	1,023,250
194	Colstrip	0	115,011	161	Hobson	47,666	47,458
73	Columbia Falls	316,515	281,425	61	Hot Springs	47,040	53,261
16	Columbus	26,478	129,520	62	Hungry Horse	238,792	226,528
33	Conrad	200,444	208,820	10	Hysham	21,558	21,973
89	Culbertson	0	(59)	188	Jackson	10,352	13,423

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE REPORT OF SALES BY LIQUOR STORES
 Fiscal Years Ended June 30, 1989 and June 30, 1988

Store No.	Location	1989	1988	Store No.	Location	1989	1988
46	Jordan	\$ 45,314	\$ 45,301	105	Sheridan	\$ 140,294	\$ 131,585
12	Kalispell	1,206,934	1,137,548	50	Sidney	419,528	460,735
195	Kalispell	702,607	641,741	74	St. Ignatius	123,260	110,881
111	Kevin	49,441	53,387	185	St. Regis	138,466	144,004
65	Laurel	374,293	384,557	43	Stanford	74,507	71,399
15	Lewistown	562,373	513,799	115	Stevensville	92,763	94,913
6	Libby	509,215	506,804	99	Stockett	113,217	69,694
82	Lima	17,951	53,392	30	Superior	88,199	94,813
112	Lincoln	157,728	152,711	20	Terry	54,804	53,064
8	Livingston	629,189	596,843	7	Thompson Falls	177,309	161,366
192	Lolo	412,303	469,508	72	Three Forks	93,394	101,669
175	Malmstrom AFB	0	16,604	49	Townsend	164,852	164,178
22	Malta	263,256	270,436	70	Troy	226,609	240,312
121	Manhattan	55,997	44,237	77	Twin Bridges	71,661	59,767
66	Martinsdale	24,426	22,851	78	Valier	56,544	54,779
90	Medicine Lake	62,966	73,525	172	Victor	328,958	306,117
13	Miles City	633,537	641,074	137	Walkerville	339,044	438,312
170	Missoula	1,436,243	1,354,316	59	West Yellowstone	282,423	286,653
171	Missoula	1,970,242	1,916,903	93	Westby	22,765	23,050
95	Nashua	37,927	9,980	36	White Sulphur Springs	89,786	86,996
129	Noxon	31,906	42,875	64	Whitefish	876,524	784,638
25	Philipsburg	100,797	107,825	104	Whitehall	149,154	143,759
108	Plains	146,763	150,820	19	Wibaux	26,371	45,636
53	Plentywood	304,541	316,868	117	Wilsall	48,534	48,847
54	Polson	557,702	564,901	160	Winifred	49,630	64,078
100	Poplar	222,897	209,290	39	Winnett	27,576	28,755
27	Red Lodge	355,631	345,442	71	Wisdom	25,711	26,297
101	Ronan	280,914	246,767	52	Wolf Point	302,345	289,173
44	Roundup	132,939	139,392	118	Worden	118,395	109,165
103	Saco	51,908	58,926	199	Wrhse Sales & Tran	(116)	(68)
51	Scobey	126,843	127,546				
122	Seeley Lake	188,818	184,842				
29	Shelby	298,484	243,107				
				TOTALS			
						\$ 43,662,462	\$ 42,968,326

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1988 through June 30, 1989

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Beaverhead	8,186	32	Dillon	\$ 516,187	\$ 8,564	\$ 524,751	1.20%
		71	Wisdom	24,356	1,355	25,711	.06%
		82	Lima	17,943	8	17,951	.04%
		188	Jackson	9,575	777	10,352	.02%
					\$ 568,061	\$ 10,704	\$ 578,765
Big Horn	11,096	37	Hardin	\$ 286,436	\$ 3,457	\$ 289,893	.66%
				\$ 286,436	\$ 3,457	\$ 289,893	.66%
Blaine	6,999	28 98	Chinook Harlem	\$ 182,940	\$ 3,388	\$ 186,328	.43%
				107,236	136	107,372	.25%
				\$ 290,176	\$ 3,524	\$ 293,700	.67%
Broadwater	3,267	49	Townsend	\$ 161,527	\$ 3,325	\$ 164,852	.38%
				\$ 161,527	\$ 3,325	\$ 164,852	.38%
Carbon	8,099	27 91	Red Lodge Bridger	\$ 344,478	\$ 11,153	\$ 355,631	.81%
				52,608	44	52,652	.12%
				\$ 397,086	\$ 11,197	\$ 408,283	.94%
Carter	1,799	41	Ekalaka	\$ 38,037	\$ 1,329	\$ 39,366	.09%
				\$ 38,037	\$ 1,329	\$ 39,366	.09%
Cascade	80,696	63 79 99 139 140 141	Belt Cascade Stockett Great Falls Great Falls Great Falls	\$ 40,569	\$ 4	\$ 40,573	.09%
				117,836	567	118,403	.27%
				112,477	740	113,217	.26%
				1,560,322	48,699	1,609,021	3.69%
				930,595	22,980	953,575	2.18%
				1,595,282	21,961	1,617,243	3.70%
				\$ 4,357,081	\$ 94,951	\$ 4,452,032	10.20%
Chouteau	6,092	31 97	Fort Benton Big Sandy	\$ 143,514	\$ 3,838	\$ 147,352	.34%
				84,609	1,525	86,134	.20%
				\$ 228,123	\$ 5,363	\$ 233,486	.53%

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1988 through June 30, 1989

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Custer	13,109	13	Miles City	\$ 617,158	\$ 16,379	\$ 633,537	1.45%
				\$ 617,158	\$ 16,379	\$ 633,537	1.45%
Daniels	2,835	51	Scobey	\$ 123,571	\$ 3,272	\$ 126,843	.29%
				\$ 123,571	\$ 3,272	\$ 126,843	.29%
Dawson	11,805	21	Glendive	\$ 385,115	\$ 7,002	\$ 392,117	.90%
				\$ 385,115	\$ 7,002	\$ 392,117	.90%
Deer Lodge	12,518	14	Anaconda	\$ 649,690	\$ 19,927	\$ 669,617	1.53%
				\$ 649,690	\$ 19,927	\$ 669,617	1.53%
Fallon	3,763	42	Baker	\$ 142,920	\$ 2,410	\$ 145,330	.33%
				\$ 142,920	\$ 2,410	\$ 145,330	.33%
Fergus	13,076	15 160	Lewistown Winifred	\$ 552,458	\$ 9,915	\$ 562,373	1.29%
				49,270	360	49,630	.11%
				\$ 601,728	\$ 10,275	\$ 612,003	1.40%
Flathead	51,966	12 62 64 67 73 179 195	Kalispell Hungry Horse Whitefish Evergreen Columbia Falls Big Fork Kalispell	\$ 1,180,567	\$ 26,367	\$ 1,206,934	2.76%
				236,175	2,617	238,792	.55%
				856,661	19,863	876,524	2.01%
				291,081	1,310	292,391	.67%
				313,376	3,139	316,515	.72%
				432,176	153	432,329	.99%
				693,495	9,112	702,607	1.61%
				\$ 4,003,531	\$ 62,561	\$ 4,066,092	9.31%
Gallatin	42,865	9 59 72 76 121 190 193	Bozeman West Yellowstone Three Forks Belgrade Manhattan Big Sky Bozeman	\$ 1,196,025	\$ 43,950	\$ 1,239,975	2.84%
				269,800	12,623	282,423	.65%
				88,980	4,414	93,394	.21%
				169,566	2,574	172,140	.39%
				55,984	13	55,997	.13%
				183,406	6,421	189,827	1.95%
				826,296	27,168	853,464	6.61%
				\$ 2,790,057	\$ 97,163	\$ 2,887,220	

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1988 through June 30, 1989

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Garfield	1,656	46	Jordan	\$ 44,423	\$ 891	\$ 45,314	.10%
				\$ 44,423	\$ 891	\$ 45,314	.10%
Glacier	10,628	45 189 191	Cut Bank Browning East Glacier	\$ 331,683	\$ 9,870	\$ 341,553	.78%
				359,632	3,634	363,266	.83%
				62,377	2,646	65,023	.15%
			\$ 753,692	\$ 16,150	\$ 769,842	1.76%	
Golden Valley	1,026	-----No State Liquor Store in Golden Valley County-----					
Granite	2,700	25 68	Philipsburg Drummond	\$ 98,063	\$ 2,734	\$ 100,797	.23%
				59,380	1,363	60,743	.14%
			\$ 157,443	\$ 4,097	\$ 161,540	.37%	
Hill	17,985	26	Havre	\$ 887,236	\$ 15,144	\$ 902,380	2.07%
				\$ 887,236	\$ 15,144	\$ 902,380	2.07%
Jefferson	7,029	56 104	Boulder Whitehall	\$ 131,768	\$ 3,004	\$ 134,772	.31%
				145,995	3,159	149,154	.34%
			\$ 277,763	\$ 6,163	\$ 283,926	.65%	
Judith Basin	2,646	43 156 161	Stanford Geyser Hobson	\$ 74,424	\$ 83	\$ 74,507	.17%
				16,393	656	17,049	.04%
				45,893	1,773	47,666	.11%
			\$ 136,710	\$ 2,512	\$ 139,222	.32%	
Lake	19,056	54 74 84 101	Polson St. Ignatius Arlee Ronan	\$ 543,753	\$ 13,949	\$ 557,702	1.28%
				120,977	2,283	123,260	.28%
				97,683	1,458	99,141	.23%
				278,303	2,611	280,914	.64%
			\$ 1,040,716	\$ 20,301	\$ 1,061,017	2.43%	
Lewis & Clark	43,039	1 81 83 112 197 199	Helena Augusta East Helena Lincoln Helena Whse Sales & Trnsfrs	\$ 1,178,648	\$ 30,071	\$ 1,208,719	2.77%
				65,327	3,291	68,618	.16%
				304,515	2,737	307,252	.70%
				150,482	7,245	157,728	.35%
				1,076,249	0	1,076,249	2.45%
				(111)	(5)	(116)	.00%
			\$ 2,775,110	\$ 43,340	\$ 2,818,450	6.46%	

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1988 through June 30, 1989

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Liberty	2,329	35	Chester	\$ 9,683	\$ 283	\$ 9,966	.02%
				\$ 9,683	\$ 283	\$ 9,966	.02%
Lincoln	17,752	6 69 70	Libby Eureka Troy	\$ 503,630	\$ 5,585	\$ 509,215	1.17%
				266,046	5,462	271,508	.52%
				226,007	602	226,609	.52%
			\$ 995,683	\$ 11,649	\$ 1,007,332	2.31%	
Madison	5,448	60 77 105	Ernis Twin Bridges Sheridan	\$ 200,180	\$ 591	\$ 200,771	.46%
				68,754	2,907	71,661	.16%
				133,933	6,361	140,294	.32%
			\$ 402,867	\$ 9,859	\$ 412,726	.95%	
McCone	2,702	47	Circle	\$ 62,991	\$ 791	\$ 63,782	.15%
				\$ 62,991	\$ 791	\$ 63,782	.15%
Meagher	2,154	36 66	White Sulphur Springs Martinsdale	\$ 88,054	\$ 1,732	\$ 89,786	.21%
				23,937	489	24,426	.06%
				\$ 111,991	\$ 2,221	\$ 114,212	.26%
Mineral	3,675	30 138 185	Superior Alberton St. Regis	\$ 87,832	\$ 367	\$ 88,199	.20%
				56,113	1,961	58,074	.13%
				136,971	1,495	138,466	.32%
			\$ 280,916	\$ 3,823	\$ 284,739	.65%	
Missoula	76,016	75 122 170 171 192	Frenchtown Seeley Lake Missoula Missoula Lolo	\$ 357,560	\$ 956	\$ 358,516	.82%
				183,786	5,032	188,818	.43%
				1,415,095	21,148	1,436,243	3.29%
				1,947,763	22,479	1,970,242	4.51%
				401,702	10,601	412,303	.94%
			\$ 4,305,906	\$ 60,215	\$ 4,366,122	10.00%	
Musselshell	4,428	44	Roundup	\$ 130,082	\$ 2,857	\$ 132,939	.30%
				\$ 130,082	\$ 2,857	\$ 132,939	.30%
Park	12,935	8 58 117	Livingston Gardiner Wilsall	\$ 613,724	\$ 15,465	\$ 629,189	1.44%
				132,598	2,662	135,260	.31%
				47,525	1,009	48,534	.11%
			\$ 793,847	\$ 19,136	\$ 812,983	1.86%	

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1988 through June 30, 1989

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Petroleum	655	39	Winnett	\$ 26,432	\$ 1,144	\$ 27,576	.06%
				\$ 26,432	\$ 1,144	\$ 27,576	.06%
Phillips	5,367	22 103	Malta Saco	\$ 255,627	\$ 7,629	\$ 263,256	.60%
				50,370	1,538	51,908	.12%
				\$ 305,997	\$ 9,167	\$ 315,164	.72%
Pondera	6,731	33 78 131	Conrad Valier Dupuyer	\$ 196,657	\$ 3,787	\$ 200,444	.46%
				55,226	318	56,544	.13%
				32,143	444	32,587	.07%
				\$ 285,026	\$ 4,549	\$ 289,575	.66%
Powder River	2,520	40	Broadus	\$ 79,921	\$ 3,988	\$ 83,909	.19%
				\$ 79,921	\$ 3,988	\$ 83,909	.19%
Powell	6,958	11	Deer Lodge	\$ 271,654	\$ 4,293	\$ 275,947	.63%
				\$ 271,654	\$ 4,293	\$ 275,947	.63%
Prairie	1,836	20	Terry	\$ 51,615	\$ 3,189	\$ 54,804	.13%
				\$ 51,615	\$ 3,189	\$ 54,804	.13%
Ravalli	22,493	18 85 115 172	Hamilton Darby Stevensville Victor	\$ 523,670	\$ 20,921	\$ 544,591	1.25%
				95,549	2,301	97,850	.22%
				91,154	1,609	92,763	.21%
				323,451	5,507	328,958	.75%
				\$ 1,033,824	\$ 30,338	\$ 1,064,162	2.44%
Richland	12,243	50	Sidney	\$ 410,094	\$ 9,434	\$ 419,528	.96%
				\$ 410,094	\$ 9,434	\$ 419,528	.96%
Roosevelt	10,457	52 100 182	Wolf Point Poplar Bainville	\$ 294,865	\$ 7,481	\$ 302,346	.69%
				219,402	3,495	222,897	.51%
				27,721	60	27,781	.06%
				\$ 541,988	\$ 11,036	\$ 553,024	1.27%

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1988 through June 30, 1989

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Rosebud	9,899	23 88	Forsyth Ashland	\$ 280,842	\$ 9,350	\$ 290,192	.66%
				93,088	1,141	94,229	.22%
				\$ 373,930	\$ 10,491	\$ 384,421	.88%
Sanders	8,675	7 61 108 129	Thompson Falls Hot Springs Plains Noxon	\$ 175,527	\$ 1,782	\$ 177,309	.41%
				46,483	557	47,040	.11%
				144,256	2,507	146,763	.34%
				31,860	46	31,906	.07%
				\$ 398,126	\$ 4,892	\$ 403,018	.92%
Sheridan	5,414	53 90 93	Plentywood Medicine Lake Westby	\$ 297,513	\$ 7,028	\$ 304,541	.70%
				60,953	2,013	62,966	.14%
				22,202	563	22,765	.05%
				\$ 380,668	\$ 9,604	\$ 390,272	.89%
Silver Bow	38,092	2 116 137	Butte Butte Walkerville	\$ 721,374	\$ 10,208	\$ 731,582	1.68%
				1,302,919	23,438	1,326,357	3.04%
				338,184	860	339,044	.78%
				\$ 2,362,477	\$ 34,506	\$ 2,396,983	5.49%
Stillwater	5,598	16 167	Columbus Absarokee	\$ 25,876	\$ 602	\$ 26,478	.06%
				230,045	5,445	235,490	.54%
				\$ 255,921	\$ 6,047	\$ 261,968	.60%
Sweetgrass	3,216	17	Big Timber	\$ 185,980	\$ 11,520	\$ 197,500	.45%
				\$ 185,980	\$ 11,520	\$ 197,500	.45%
Teton	6,491	34 113 130	Choteau Dutton Fairfield	\$ 113,067	\$ 3,150	\$ 116,217	.27%
				33,930	345	34,275	.08%
				73,361	1,920	75,281	.17%
				\$ 220,358	\$ 5,415	\$ 225,773	.52%
Toole	5,559	29 111	Shelby Kevin	\$ 294,511	\$ 3,973	\$ 298,484	.68%
				48,704	737	49,441	.11%
				\$ 343,215	\$ 4,710	\$ 347,925	.80%

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1988 through June 30, 1989

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Treasure	981	10	Hysham	\$ 21,535	\$ 23	\$ 21,558	.05%
				\$ 21,535	\$ 23	\$ 21,558	.05%
Valley	10,250	24 95	Glasgow Nashua	\$ 322,652 37,843	\$ 9,285 84	\$ 331,937 37,927	.76% .09%
				\$ 360,495	\$ 9,369	\$ 369,864	.85%
Wheatland	2,359	38	Harlowton	\$ 135,042	\$ 4,168	\$ 139,210	.32%
				\$ 135,042	\$ 4,168	\$ 139,210	.32%
Wibaux	1,476	19	Wibaux	\$ 25,720	\$ 651	\$ 26,371	.06%
				\$ 25,720	\$ 651	\$ 26,371	.06%
Yellowstone	108,035	3 4 5 65 118 196	Billings Billings Billings Laurel Worden Billings	\$ 1,552,630 1,637,985 727,139 366,774 117,841 1,495,457	\$ 67,234 9,131 20,132 7,519 554 31,886	\$ 1,619,864 1,647,116 747,271 374,293 118,395 1,527,343	3.71% 3.77% 1.71% .86% .27% 3.50%
				\$ 5,897,825	\$ 136,456	\$ 6,034,282	13.82%
	786,690	TOTALS		\$ 42,775,200	\$ 887,262	\$ 43,662,462	100.00%

MONTANA DEPARTMENT OF REVENUE - LIQUOR, WINE, AND BEER TAX REVENUES

COMPARATIVE REPORT OF TAX REVENUES

For the Years Ended June 30, 1989 and 1988

	<u>1989</u>	<u>1988</u>
Liquor Excise Taxes	\$ 5,438,423	\$ 5,322,934
Liquor License Taxes	3,399,014	3,323,773
• Beer Taxes	3,000,273	2,997,015
Wine Taxes - Department	48,944	57,816
• Wine Taxes - Distributors	1,403,907	1,511,324
	<u> </u>	<u> </u>
TOTAL TAX REVENUES FROM LIQUOR OPERATIONS	<u>\$ 13,290,561</u>	<u>\$ 13,212,852</u>

- Beer taxes and the wine taxes collected from distributors are deposited directly to the accounting entities for which they are collected and do not pass through the Liquor Enterprise Account.

MONTANA DEPARTMENT OF REVENUE
SOURCE AND DISTRIBUTION OF ALL ALCOHOLIC BEVERAGE REVENUES
For the Years Ended June 30, 1989 and 1988

1989

	State		City and County
	Earmarked Fund	General Fund	General Fund
Liquor Profits		\$ 3,600,000	
Liquor Excise Taxes		5,438,423	
Liquor License Taxes	\$ 2,226,354		\$ 1,172,660
Beer Taxes	697,738	1,255,928	1,046,607
Wine Taxes	448,411	860,949	143,491
Licensing Revenues		1,511,520	
TOTALS	\$ 3,372,503	\$ 12,666,820	\$ 2,362,758

1988

	State		City and County
	Earmarked Fund	General Fund	General Fund
Liquor Profits		\$ 3,633,000	
Liquor Excise Taxes		5,322,934	
Liquor License Taxes	\$ 2,177,071		\$ 1,146,702
Beer Taxes	696,980	1,254,564	1,045,470
Wine Taxes	484,302	929,861	154,977
Licensing Revenues		1,610,907	
TOTALS	\$ 3,358,354	\$ 12,751,266	\$ 2,347,149

MONTANA DEPARTMENT OF REVENUE
10 - YEAR HISTORY OF ALL ALCOHOLIC BEVERAGE REVENUES

	Liquor Operations Net Profit	Liquor Excise Taxes	Liquor License Taxes	Beer Taxes	Wine Taxes	Licensing Revenues	Total Revenues
1979-80	\$ 5,860,990	\$ 5,764,741	\$ 3,602,963	\$ 3,244,011	\$ 1,595,441	\$ 1,252,991	\$ 21,321,127
1980-81	6,028,927	6,343,783	3,964,865	3,249,022	1,129,526	1,455,564	22,171,687
1981-82	5,681,187	6,581,478	4,113,423	3,279,701	887,797	1,475,290	22,013,976
1982-83	5,010,213	6,554,828	4,096,768	3,294,412	1,118,998	1,357,262	21,422,482
1983-84	5,408,943	6,415,784	4,006,857	3,211,297	1,131,131	1,545,252	21,719,264
1984-85	4,540,660	5,935,058	3,707,794	3,083,163	1,132,050	1,445,442	19,844,177
1985-86	4,408,188	5,833,106	3,645,692	3,105,743	1,558,355	1,547,927	20,099,011
1986-87	3,850,811	5,589,174	3,490,356	3,050,956	1,657,782	1,540,139	19,189,217
1987-88	3,785,922	5,322,934	3,323,773	2,997,015	1,569,140	1,610,907	18,609,691
1988-89	3,789,493	5,438,423	3,399,014	3,000,273	1,452,851	1,511,520	18,591,564

MONTANA DEPARTMENT OF REVENUE
LIQUOR, WINE AND BEER TAX RATES & DISTRIBUTION INFORMATION

LIQUOR TAXES	WINE TAXES	BEER TAXES	Effective
<p style="text-align: center;">Total 26%</p> <p>16% Excise Tax to State General Fund 10% License Tax as follows: 65.5% To State Institutions Earmarked Revenue Acct. 4.5% To Counties* 30.0% To Cities and Towns**</p> <p>* Based on sales by liquor stores in each county adjusted for out-of-county sales. ** Based on sales to retail liquor dealers in each town.</p> <p>RESTRICTIONS: Both counties and cities and towns must use their monies for law enforcement and the regulation and control of the sale and use of liquor.</p>	<p style="text-align: center;">Total \$.27 per liter</p> <p>\$.16 per liter to State General Fund \$.0834 per liter to State Institutions Earmarked Revenue Account \$.0133 per liter to Counties* \$.0133 per liter to Cities and Towns**</p> <p>* Based on Relative Populations ** Based on Relative Populations</p> <p>RESTRICTIONS: Both counties and cities and towns must use their monies for law enforcement and the regulation and control of the sale and use of liquor.</p>	<p style="text-align: center;">Total \$4.30 Per Barrel</p> <p>\$1.80 per barrel to State General Fund \$1.50 per barrel to Cities and Towns* \$1.00 per barrel To State Institutions Earmarked Revenue Account</p> <p>* Based on Relative Populations of all incorporated cities and towns.</p> <p>RESTRICTIONS: Cities and Towns must use their monies for state purposes such as law enforcement, maintenance of the transportation system and public health.</p>	<p style="text-align: center;">7-1-85</p> <p style="text-align: center;">to</p> <p style="text-align: center;">Current</p>
<p style="text-align: center;">Total 26%</p> <p>16% Excise Tax to State General Fund 10% License Tax as follows: 65.5% To State Institutions Earmarked Revenue Acct. 4.5% To Counties 30.0% To Cities and Towns</p>	<p style="text-align: center;">Total \$.20 per liter</p> <p>\$.16 per liter to State General Fund \$.0133 per liter to State Institutions Earmarked Revenue Account \$.0133 per liter to Counties* \$.0133 per liter to Cities and Towns**</p> <p>Wine Taxes on sales by the Department were distributed 100% to the general fund until 10-1-81, then as above.</p>	<p style="text-align: center;">Total \$4.00 Per Barrel</p> <p>\$1.50 per barrel to State General Fund \$1.50 per barrel to Cities and Towns \$1.00 per barrel To State Institutions Earmarked Revenue Account</p>	<p style="text-align: center;">7-1-79</p> <p style="text-align: center;">to</p> <p style="text-align: center;">6-30-85</p>
<p style="text-align: center;">Total 26%</p> <p>16% Excise Tax to State General Fund 10% License Tax as follows: 33.3% To State Institutions Earmarked Revenue Acct. 33.3% To Counties 33.3% To Cities and Towns*</p> <p>* Based on liquor store sales in each town until AG's opinion (eff 10-1-77) then based on sales to retail liquor dealers in each town.</p>	<p style="text-align: center;">All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.</p>	<p style="text-align: center;">Total \$4.00 Per Barrel</p> <p>\$1.50 per barrel to State General Fund \$1.50 per barrel to Cities and Towns \$1.00 per barrel To State Institutions Earmarked Revenue Account</p>	<p style="text-align: center;">7-1-77</p> <p style="text-align: center;">to</p> <p style="text-align: center;">6-30-79</p>
<p style="text-align: center;">Total 21%</p> <p>16% Excise Tax to State General Fund 5% License Tax as follows: 20% To State General Fund 20% To Counties 60% To Cities and Towns</p>	<p style="text-align: center;">All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.</p>	<p style="text-align: center;">Total \$3.25 Per Barrel</p> <p>\$1.50 per barrel to State General Fund \$1.50 per barrel to Cities and Towns \$.25 per barrel To State General Fund</p>	<p style="text-align: center;">7-1-74</p> <p style="text-align: center;">to</p> <p style="text-align: center;">6-30-77</p>
<p style="text-align: center;">Total 20%</p> <p>16% Excise Tax to State General Fund 4% License Tax as follows: 25% To Counties 75% To Cities and Towns</p> <p>ADDITIONAL NOTE: Since 7-1-57 there has been no change in these taxes except for an amendment in 1969 which required the out-of-county adjustment for the distribution to the counties.</p>	<p style="text-align: center;">All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.</p>	<p style="text-align: center;">Total \$3.00 Per Barrel</p> <p>\$1.50 per barrel to State General Fund \$1.50 per barrel to Cities and Towns</p> <p>ADDITIONAL NOTE: The cities and towns share was established temporarily in 1969 and made permanent in 1971. Prior to that only \$1.50 tax applied, all for the general fund.</p>	<p style="text-align: center;">7-1-69</p> <p style="text-align: center;">to</p> <p style="text-align: center;">6-30-74</p>

DISTRIBUTION OF ALCOHOLIC BEVERAGE TAXES TO LOCAL GOVERNMENT
FOR FISCAL YEARS ENDED JUNE 30, 1989 & 1988

COUNTY	CITY OR TOWN	WINE TAX		BEER TAX		LIQUOR TAX		TOTAL ALCOHOL TAXES	
		FY89	FY88	FY89	FY88	FY89	FY88	FY89	FY88
MINERAL	ALBERTON	60	65	879	878	2,551	2,107	3,490	3,050
DEER LODGE	ANACONDA	2,047	2,210	29,902	29,881	14,752	14,674	46,702	46,765
ROOSEVELT	BAINVILLE	40	44	585	584	201	217	826	845
FALLON	BAKER	385	416	5,623	5,619	3,274	3,327	9,282	9,362
CARBON	BEARCREEK	10	11	145	145	0	0	155	157
GALLATIN	BELGRADE	382	412	5,580	5,575	6,091	5,408	12,053	11,395
CASCADE	BELT	135	146	1,971	1,959	1,122	1,423	3,228	3,528
CHOUTEAU	BIG SANDY	136	148	1,994	1,993	1,720	1,813	3,850	3,954
SWEETGRASS	BIG TIMBER	276	299	4,037	4,033	4,231	4,072	8,544	8,404
YELLOWSTONE	BILLINGS	10,923	11,793	159,568	159,451	129,743	128,458	300,234	299,702
JEFFERSON	BOULDER	235	254	3,442	3,439	3,257	3,358	6,944	7,051
GALLATIN	BOZEMAN	3,539	3,821	51,706	51,668	44,398	42,090	99,643	97,579
CARBON	BRIDGER	118	128	1,729	1,727	586	625	2,433	2,481
POWDER RIVER	BROADUS	117	125	1,700	1,700	1,552	1,625	3,259	3,451
YELLOWSTONE	BROADVIEW	19	21	285	285	243	288	548	595
ROOSEVELT	BROCKTON	61	66	892	892	204	197	1,157	1,155
GLACIER	BROWNING	200	216	2,928	2,925	8,619	8,905	11,747	11,945
SILVER BOW	BUTTE	6,084	6,559	88,876	88,810	52,881	49,587	147,841	144,966
CASCADE	CASCADE	126	136	1,846	1,844	1,912	2,003	3,894	3,693
LIBERTY	CHESTER	157	170	2,300	2,299	1,049	2,032	3,596	4,502
BLAINE	CHINOOK	271	293	3,955	3,962	4,249	4,801	8,394	9,056
TETON	CHOTEAU	294	317	4,295	4,291	2,774	2,767	7,363	7,375
MCCONE	CIRCLE	152	164	2,223	2,222	1,564	1,566	3,939	3,952
PARK	CLYDE PARK	46	50	676	675	446	385	1,168	1,110
FLATHEAD	COLUMBIA FALLS	509	549	7,433	7,428	11,879	10,765	19,821	18,742
STILLWATER	COLUMBUS	235	254	3,437	3,435	6,575	7,188	10,348	10,877
PONDERA	CONRAD	502	543	7,343	7,338	5,109	5,277	12,984	12,158
ROOSEVELT	CULBERTSON	145	157	2,118	2,117	619	710	2,882	2,984
GLACIER	CUT BANK	603	651	8,810	8,803	9,286	9,303	18,699	18,757
RAVALLI	DARBY	95	103	1,388	1,385	3,050	2,997	4,533	4,485
POWELL	DEER LODGE	657	711	9,610	9,602	7,286	7,571	17,553	17,684
FERGUS	DENTON	58	63	850	849	252	332	1,150	1,245
BEAVERHEAD	DILLON	650	702	9,498	9,491	13,095	12,784	23,243	22,677
PHILLIPS	ODDSON	26	28	377	375	201	224	504	508
GRANITE	DRUMMOND	68	73	989	988	1,444	1,368	2,501	2,429
TETON	DUTTON	59	63	857	857	816	995	1,702	1,915
LEWIS AND CLARKE	EAST HELENA	269	290	3,934	3,921	5,040	5,242	9,243	9,452
CARTER	EKALAKA	101	109	1,481	1,480	1,340	1,428	2,922	3,027
MADISON	ENNIS	108	116	1,575	1,574	5,756	5,577	7,440	7,267
LINCOLN	EURKA	183	198	2,672	2,670	5,702	5,234	8,558	8,102
TETON	FAIRFIELD	106	115	1,552	1,550	1,474	1,572	3,122	3,227
RICHLAND	FAIRVIEW	223	241	3,253	3,260	829	722	4,215	4,220
DANIELS	FLAXVILLE	23	25	339	338	276	305	594	599
ROSEBUD	FORSYTH	417	451	6,097	6,094	8,451	9,085	14,355	15,900
CHOUTEAU	FORT BENTON	277	259	4,043	4,041	3,251	3,185	7,571	7,515
VALLEY	FORT PECK	48	41	699	550	571	391	1,218	930
ROOSEVELT	FROID	52	57	771	771	500	547	1,220	1,375
CARBON	FROMBERG	76	83	1,120	1,119	1,046	1,100	2,142	2,322
CHOUTEAU	GERALDINE	50	54	728	728	251	222	1,229	985
VALLEY	GLASSBORO	728	787	10,642	10,633	7,385	8,041	18,755	19,461
DAWSON	GLENDALE	977	1,056	14,281	14,270	9,722	8,657	23,990	24,193
FERGUS	GRASS RANGE	23	24	331	321	331	332	685	687
CASCADE	GREAT FALLS	9,276	10,015	125,506	125,406	100,385	97,122	245,167	242,550
RAVALLI	HAMILTON	435	469	6,357	6,352	19,062	19,495	25,855	25,916
BIG HORN	HARDIN	539	583	7,883	7,878	6,951	6,659	15,283	15,120
BLAINE	HARLEM	167	181	2,444	2,441	2,821	1,808	5,432	4,420
WHEATLAND	HARLOWTON	193	209	2,820	2,818	2,644	2,781	5,567	5,809
HILL	HAYTE	1,781	1,623	25,016	25,938	21,095	20,080	48,992	43,001
LEWIS AND CLARKE	HELENA	3,914	4,227	57,183	57,141	61,118	57,468	122,215	119,825
HILL	HINSHAM	31	32	443	443	215	281	659	753
JUDITH BASIN	HOBSON	43	45	623	622	1,003	1,083	1,659	1,757
SANDERS	HOT SPRINGS	98	105	1,434	1,422	1,559	1,607	3,061	3,145
TREASURE	HYSHAM	73	79	1,072	1,071	444	393	1,569	1,542
CUSTER	ISMAY	5	6	72	73	0	0	78	75
CARBON	JOLIET	95	102	1,286	1,284	649	594	2,120	2,280
GARFIELD	JORDAN	80	85	1,158	1,157	1,051	1,050	2,269	2,282

DISTRIBUTION OF ALCOHOLIC BEVERAGE TAXES TO CITIES & TOWNS (by city)
FOR FISCAL YEARS ENDED JUNE 30, 1989 & 1988 (continued)

COUNTY	CITY OR TOWN	WINE TAX		BEER TAX		LIQUOR TAX		TOTAL ALCOHOL TAXES	
		FY89	FY88	FY89	FY88	FY89	FY88	FY89	FY88
WHEATLAND	JUDITH GAP	35	37	509	508	220	227	764	772
FLATHEAD	KALISPELL	1,741	1,879	25,436	25,417	54,722	50,103	81,899	77,399
TOOLE	KEVIN	34	36	496	495	750	752	1,280	1,283
YELLOWSTONE	LAUREL	896	968	13,092	13,083	8,312	9,021	22,300	23,072
GOLDEN VALLEY	LAVINA	27	29	391	391	55	56	473	476
FERGUS	LEWISTOWN	1,162	1,254	16,970	16,957	13,548	12,582	31,680	30,793
LINCOLN	LIBBY	450	485	6,564	6,558	13,994	13,807	21,008	20,850
BEAVERHEAD	LIMA	45	48	648	648	865	1,191	1,558	1,887
PARK	LIVINGSTON	1,144	1,235	16,707	16,695	18,980	17,683	36,831	35,513
BIG HORN	LOGGE GRASS	126	136	1,842	1,841	0	0	1,968	1,977
PHILLIPS	MALTA	387	417	5,554	5,650	6,006	6,182	12,047	12,249
GALLATIN	MANHATTAN	162	174	2,360	2,358	2,037	1,879	4,559	4,411
SHERIDAN	MEDICINE LAKE	67	72	974	974	738	874	1,779	1,920
MUSSELSHELL	MELSTONE	39	42	569	567	81	52	689	661
CUSTER	MILES CITY	1,570	1,695	22,926	22,920	15,338	15,337	39,844	39,952
MISSOULA	MISSOULA	5,460	5,895	79,758	79,699	102,292	99,395	187,510	184,989
FERGUS	MOORE	37	40	546	546	252	202	845	788
VALLEY	NASHUA	81	87	1,182	1,180	771	576	2,034	1,843
CASCADE	NEIHART	15	16	216	216	0	0	231	232
VALLEY	OPHEIM	34	37	501	501	215	200	750	738
SHERIDAN	OUTLOOK	20	21	290	290	51	66	361	377
GRANITE	PHILLIPSBURG	186	200	2,718	2,716	2,712	2,773	5,616	5,689
RAVALLI	PINESDALE	75	64	1,094	866	0	0	1,169	930
SANDERS	PLAINS	182	197	2,666	2,663	3,911	3,781	6,759	6,541
SHERIDAN	PLENTYWOOD	405	437	5,914	5,910	6,948	7,105	13,257	13,452
FALLON	PLEYNA	32	33	457	456	74	113	563	602
LAKE	POLSON	457	493	6,684	6,679	16,000	14,904	23,141	22,076
ROOSEVELT	POPLAR	163	175	2,376	2,375	5,232	4,953	7,771	7,503
CARBON	RED LODGE	310	335	4,529	4,526	8,632	8,553	13,471	13,414
LINCOLN	REXFORD	21	23	309	310	0	0	330	333
DAWSON	RICHEY	68	73	995	994	199	185	1,262	1,252
LAKE	RONAN	250	270	3,654	3,651	6,636	6,371	10,540	10,292
MUSSELSHELL	ROUNDUP	346	374	5,052	5,058	3,023	3,282	8,431	8,714
GOLDEN VALLEY	RYEGATE	45	48	652	652	401	351	1,098	1,061
PHILLIPS	SACO	41	45	602	601	1,011	1,095	1,654	1,741
DANIELS	SCOPEY	226	244	3,301	3,298	2,684	2,657	6,211	6,199
TOOLE	SHELBY	514	555	7,505	7,499	6,540	5,996	14,559	14,050
MADISON	SHERIDAN	106	114	1,543	1,541	2,959	2,641	4,608	4,296
RICHLAND	SIDNEY	937	1,011	13,677	13,667	8,391	8,722	23,005	23,400
LAKE	ST. IGNATIUS	143	155	2,094	2,093	2,783	2,618	5,020	4,866
JUDITH BASIN	STANFORD	97	105	1,421	1,420	1,817	1,787	3,335	3,312
RAVALLI	STEVENSVILLE	198	213	2,883	2,881	3,590	3,520	6,671	6,614
TOOLE	SUNBURST	78	83	1,136	1,136	408	341	1,622	1,560
MINERAL	SUPERIOR	172	186	2,518	2,516	4,229	4,506	6,919	7,208
PRAIRIE	TERRY	152	164	2,219	2,217	1,215	1,176	3,586	3,557
SANDERS	THOMPSON FALLS	241	261	3,530	3,527	4,593	4,273	8,364	8,051
GALLATIN	THREE FORKS	204	220	2,978	2,976	2,355	2,354	5,537	5,550
BROADWATER	TOWNSEND	260	280	3,791	3,788	4,558	4,398	8,609	8,466
LINCOLN	TROY	178	192	2,598	2,596	4,036	4,401	6,812	7,189
MADISON	TWIN BRIDGES	71	77	1,043	1,042	2,231	1,987	3,345	3,106
PONDERA	VALIER	105	113	1,527	1,526	1,518	1,480	3,150	3,119
MADISON	VIRGINIA CITY	32	33	458	458	951	923	1,441	1,414
SILVER BOW	WALKERVILLE	145	157	2,118	2,117	3,506	5,774	5,869	8,048
GALLATIN	WEST YELLOWSTONE	120	130	1,755	1,753	9,546	9,206	11,421	11,089
SHERIDAN	WESTBY	48	51	595	695	615	563	1,358	1,309
MEASHER	WHITE SULPHUR	213	230	3,110	3,108	2,752	2,669	6,085	6,007
FLATHEAD	WHITEFISH	606	654	8,845	8,838	27,383	24,885	36,924	34,377
JEFFERSON	WHITEHALL	168	182	2,451	2,458	4,601	4,209	7,200	6,849
WYBAUX	WYBAUX	128	138	1,858	1,867	1,063	1,040	3,059	3,045
FERGUS	WINIFRED	25	27	369	369	451	373	845	769
PETROLEUM	WINNET	34	36	494	493	527	648	1,155	1,177
ROOSEVELT	WOLF POINT	502	543	7,343	7,338	6,951	6,651	14,795	14,532
	TOTAL	71,527	77,304	1,046,419	1,045,267	1,023,806	996,489	2,141,852	2,119,060

DISTRIBUTION OF ALCOHOLIC BEVERAGE TAXES TO CITIES & TOWNS (by county)
FOR FISCAL YEARS ENDED JUNE 30, 1989 & 1988

COUNTY	CITY OR TOWN	WINE TAX		BEER TAX		LIQUOR TAX		TOTAL ALCOHOL TAXES	
		FY89	FY88	FY89	FY88	FY89	FY88	FY89	FY88
BEAVERHEAD	DILLON	650	702	9,498	9,491	13,095	12,784	23,243	22,977
BEAVERHEAD	LIMA	45	48	648	648	865	1,191	1,558	1,887
BIG HORN	HARDIN	539	583	7,883	7,878	6,861	6,659	15,283	15,120
BIG HORN	LODGE GRASS	126	136	1,842	1,841	0	0	1,968	1,977
BLAINE	CHINOOK	271	293	3,965	3,962	4,348	4,801	8,584	9,056
BLAINE	HARLEN	167	181	2,444	2,441	2,821	1,808	5,432	4,430
BROADWATER	TOWNSEND	260	280	3,791	3,788	4,558	4,398	8,609	8,466
CARBON	BEARCREEK	10	11	145	146	0	0	155	157
CARBON	BRIDGER	118	128	1,729	1,727	585	626	2,433	2,481
CARBON	FROMBERG	76	83	1,120	1,119	1,246	1,120	2,442	2,322
CARBON	JOLIET	95	102	1,386	1,384	649	594	2,130	2,080
CARBON	RED LODGE	310	335	4,529	4,526	8,632	8,553	13,471	13,414
CARTER	EXALAKA	101	109	1,481	1,480	1,340	1,438	2,922	3,027
CASCADE	BELT	135	146	1,971	1,969	1,122	1,423	3,228	3,538
CASCADE	CASCADE	126	136	1,846	1,844	1,912	2,003	3,884	3,983
CASCADE	GREAT FALLS	9,276	10,015	135,506	135,406	100,365	97,132	245,167	242,553
CASCADE	NEIHART	15	16	216	216	0	0	231	232
CHOUTEAU	BIG SANDY	136	148	1,994	1,993	1,720	1,813	3,850	3,954
CHOUTEAU	FORT BENTON	277	299	4,043	4,041	3,251	3,195	7,571	7,535
CHOUTEAU	GERALDINE	50	54	728	728	251	203	1,029	985
CUSTER	ISMAY	5	6	73	73	0	0	78	79
CUSTER	MILES CITY	1,570	1,695	22,936	22,920	15,338	15,337	39,844	39,952
DANIELS	FLAXVILLE	23	25	339	338	276	335	638	698
DANIELS	SCOBIE	226	244	3,301	3,298	2,684	2,657	6,211	6,199
DAWSON	GLENDAVE	977	1,056	14,281	14,270	8,732	8,857	23,990	24,183
DAWSON	RICHEY	68	73	995	994	199	185	1,252	1,252
DEER LODGE	ANACONDA	2,047	2,210	29,903	29,881	14,752	14,674	45,702	45,765
FALLON	BAKER	385	416	5,623	5,619	3,274	3,327	9,282	9,362
FALLON	PLEVNA	32	33	457	456	74	113	563	602
FERGUS	DENTON	58	63	850	849	252	333	1,160	1,245
FERGUS	GRASS RANGE	23	24	331	331	331	332	685	687
FERGUS	LEWISTOWN	1,162	1,254	16,970	16,957	13,548	12,582	31,680	30,793
FERGUS	MOORE	37	40	546	546	252	202	845	788
FERGUS	WINIFRED	25	27	369	369	451	373	845	769
FLATHEAD	COLUMBIA FALLS	509	549	7,433	7,428	11,879	10,766	19,821	18,743
FLATHEAD	KALISPELL	1,741	1,879	25,436	25,417	54,722	50,103	81,899	77,399
FLATHEAD	WHITEFISH	606	654	8,845	8,838	27,383	24,885	36,834	34,377
GALLATIN	BELGRADE	382	412	5,580	5,575	6,091	5,408	12,053	11,395
GALLATIN	BOZEMAN	3,539	3,821	51,706	51,668	44,398	42,090	99,643	97,579
GALLATIN	MANHATTAN	162	174	2,360	2,358	2,037	1,879	4,559	4,411
GALLATIN	THREE FORKS	204	220	2,978	2,975	2,355	2,354	5,537	5,550
GALLATIN	WEST YELLOWSTONE	120	130	1,755	1,753	9,546	9,206	11,421	11,089
GARFIELD	JORDAN	80	85	1,158	1,157	1,061	1,050	2,299	2,292
GLACIER	BROWNING	200	216	2,928	2,925	8,519	8,805	11,747	11,946
GLACIER	CUT BANK	603	651	8,810	8,803	9,286	9,303	18,699	18,757
GOLDEN VALLEY	LAVINA	27	29	391	391	55	56	473	476
GOLDEN VALLEY	RYEGATE	45	48	652	652	401	361	1,098	1,061
GRANITE	DRUMMOND	68	73	989	988	1,444	1,368	2,501	2,429
GRANITE	PHILLIPSBURG	186	200	2,718	2,716	2,712	2,773	5,516	5,689
HILL	HAVRE	1,781	1,923	26,016	25,998	21,096	20,380	48,893	48,301
HILL	HINGHAM	31	32	443	443	216	281	690	756
JEFFERSON	BOULDER	225	254	3,442	3,439	3,267	3,368	6,944	7,061
JEFFERSON	WHITEHALL	168	182	2,461	2,458	4,601	4,209	7,230	6,849
JUDITH BASIN	HOBSON	43	46	623	622	1,003	1,089	1,569	1,757
JUDITH BASIN	STANFORD	97	105	1,421	1,420	1,817	1,787	3,335	3,312
LAKE	POLSON	457	493	6,684	6,679	16,000	14,904	23,141	22,076
LAKE	RONAN	250	270	3,654	3,651	6,626	6,371	10,540	10,292
LAKE	ST. IGNATIUS	143	155	2,094	2,093	2,783	2,618	5,020	4,866
LEWIS AND CLARKE	EAST HELENA	269	290	3,934	3,931	5,040	5,242	9,243	9,463
LEWIS AND CLARKE	HELENA	3,914	4,227	57,183	57,141	61,118	57,468	122,215	118,826
LIBERTY	CHESTER	157	170	2,300	2,299	1,049	2,023	3,566	4,502
LINCOLN	EUREKA	183	198	2,672	2,670	5,703	5,234	8,558	8,102
LINCOLN	LIBBY	450	485	6,564	6,558	13,994	13,807	21,008	20,850
LINCOLN	REXFORD	21	23	309	310	0	0	330	333
LINCOLN	TROY	178	192	2,598	2,596	4,036	4,401	6,812	7,189
MADISON	ENNIS	108	116	1,576	1,574	5,756	5,577	7,440	7,267

DISTRIBUTION OF ALCOHOLIC BEVERAGE TAXES TO CITIES & TOWNS (by county)
FOR FISCAL YEARS ENDED JUNE 30, 1989 & 1988 (continued)

COUNTY	CITY OR TOWN	WINE TAX		BEER TAX		LIQUOR TAX		TOTAL ALCOHOL TAXES	
		FY89	FY88	FY89	FY88	FY89	FY88	FY89	FY88
MADISON	SHERIDAN	106	114	1,543	1,541	2,959	2,641	4,508	4,296
MADISON	TWIN BRIDGES	71	77	1,043	1,042	2,231	1,987	3,345	3,106
MADISON	VIRGINIA CITY	32	33	458	458	951	923	1,441	1,414
MCCONE	CIRCLE	152	164	2,223	2,222	1,564	1,556	3,939	3,952
MEAGHER	WHITE SULPHUR	213	230	3,110	3,108	2,762	2,669	6,085	6,007
MINERAL	ALBERTON	60	65	879	878	2,551	2,107	3,490	3,050
MINERAL	SUPERIOR	172	186	2,518	2,516	4,229	4,506	6,919	7,208
MISSOULA	MISSOULA	5,460	5,895	79,758	79,699	102,292	99,395	187,510	184,989
MUSSELSHELL	MELSTONE	39	42	569	567	81	52	689	661
MUSSELSHELL	ROUNDUP	346	374	5,052	5,058	3,023	3,282	8,431	8,714
PARK	CLYDE PARK	46	50	676	675	446	385	1,168	1,110
PARK	LIVINGSTON	1,144	1,235	16,707	16,695	18,980	17,683	36,831	35,613
PETROLEUM	WINNET	34	36	494	493	627	648	1,155	1,177
PHILLIPS	DODSON	26	28	377	376	201	224	604	628
PHILLIPS	MALTA	387	417	5,654	5,650	6,006	6,182	12,047	12,249
PHILLIPS	SACO	41	45	602	601	1,011	1,095	1,654	1,741
PONDERA	CONRAD	502	543	7,343	7,338	5,139	5,277	12,984	13,158
PONDERA	VALIER	105	113	1,527	1,526	1,518	1,480	3,150	3,119
POWDER RIVER	BROADUS	117	125	1,700	1,700	1,552	1,626	3,359	3,451
POWELL	DEER LODGE	657	711	9,610	9,602	7,286	7,571	17,553	17,884
PRAIRIE	TERRY	152	164	2,219	2,217	1,215	1,176	3,586	3,557
RAVALLI	DARBY	95	103	1,388	1,386	3,050	2,997	4,533	4,486
RAVALLI	HAMILTON	435	469	6,357	6,352	19,063	18,495	25,855	25,316
RAVALLI	PINESDALE	75	64	1,094	866	0	0	1,169	930
RAVALLI	STEVENSVILLE	198	213	2,883	2,881	3,590	3,520	6,671	6,614
RICHLAND	FAIRVIEW	223	241	3,253	3,260	829	722	4,315	4,223
RICHLAND	SIDNEY	937	1,011	13,677	13,667	8,391	8,722	23,005	23,400
ROOSEVELT	BAINVILLE	40	44	585	584	201	217	826	845
ROOSEVELT	BROCKTON	61	66	892	892	204	197	1,157	1,155
ROOSEVELT	CULBERTSON	145	157	2,118	2,117	619	710	2,882	2,984
ROOSEVELT	FROID	52	57	771	771	500	547	1,323	1,375
ROOSEVELT	POPLAR	163	175	2,376	2,375	5,232	4,953	7,771	7,503
ROOSEVELT	WOLF POINT	502	543	7,343	7,338	6,951	6,651	14,796	14,532
ROSEBUD	FORSYTH	417	451	6,097	6,094	8,451	9,385	14,955	15,930
SANDERS	HOT SPRINGS	98	106	1,434	1,433	1,559	1,607	3,091	3,146
SANDERS	PLAINS	182	197	2,666	2,663	3,911	3,781	6,759	6,641
SANDERS	THOMPSON FALLS	241	261	3,530	3,527	4,593	4,273	8,364	8,061
SHERIDAN	MEDICINE LAKE	67	72	974	974	738	874	1,779	1,920
SHERIDAN	OUTLOOK	20	21	290	290	51	66	361	377
SHERIDAN	PLENTYWOOD	405	437	5,914	5,910	6,948	7,105	13,267	13,452
SHERIDAN	WESTBY	48	51	695	695	615	563	1,358	1,309
SILVER BOW	BUTTE	6,084	6,569	88,876	88,810	52,881	49,587	147,841	144,966
SILVER BOW	WALKERVILLE	145	157	2,118	2,117	3,606	5,774	5,869	8,048
STILLWATER	COLUMBUS	235	254	3,437	3,435	6,676	7,188	10,348	10,877
SWEETGRASS	BIG TIMBER	276	299	4,037	4,033	4,231	4,072	8,544	8,404
TETON	CHOTEAU	294	317	4,295	4,291	2,774	2,767	7,363	7,375
TETON	DUTTON	59	63	857	857	816	995	1,732	1,915
TETON	FAIRFIELD	106	115	1,552	1,550	1,474	1,572	3,132	3,237
TOOLE	KEVIN	34	36	496	495	750	752	1,280	1,283
TOOLE	SHELBY	514	555	7,505	7,499	6,540	5,995	14,559	14,050
TOOLE	SUNBURST	78	83	1,136	1,136	408	341	1,622	1,560
TREASURE	HYSHAM	73	79	1,072	1,071	444	393	1,589	1,543
VALLEY	FORT PECK	48	41	699	553	571	336	1,318	930
VALLEY	GLASSGOW	728	787	10,642	10,533	7,385	8,041	18,755	19,461
VALLEY	NASHUA	81	87	1,182	1,180	771	576	2,034	1,843
VALLEY	OPHEIM	34	37	501	501	215	200	750	738
WHEATLAND	HARLOWTON	193	209	2,820	2,818	2,644	2,781	5,657	5,808
WHEATLAND	JUDITH GAP	35	37	509	508	220	227	764	772
WIBAUX	WIBAUX	128	138	1,858	1,867	1,063	1,040	3,059	3,045
YELLOWSTONE	BILLINGS	10,923	11,793	159,568	159,451	129,743	128,458	300,234	299,792
YELLOWSTONE	BROADVIEW	19	21	286	285	243	288	548	595
YELLOWSTONE	LAUREL	896	968	13,092	13,083	8,312	9,021	22,300	23,072
TOTAL		71,627	77,304	1,046,419	1,045,267	1,023,806	995,489	2,141,852	2,119,060

ALCOHOLIC BEVERAGE TAXES DISTRIBUTED TO COUNTIES
FOR FISCAL YEARS ENDED JUNE 30, 1989 & 1988

	WINE TAX		LIQUOR TAX		TOTAL ALCOHOL TAXES	
	1989	1988	1989	1988	1989	1988
BEAVERHEAD	\$ 745	\$ 804	\$ 2,095	\$ 2,092	\$ 2,840	\$ 2,896
BIG HORN	1,010	1,091	1,030	993	2,040	2,084
BLAINE	637	688	1,076	987	1,713	1,675
BROADWATER	297	321	684	654	981	975
CARBON	737	796	1,666	1,631	2,403	2,427
CARTER	164	177	201	217	365	394
CASCADE	7,347	7,933	15,512	15,081	22,859	23,014
CHOUTEAU	555	599	783	777	1,338	1,376
CUSTER	1,193	1,289	2,300	2,295	3,493	3,584
DANIELS	258	278	444	444	702	722
DAWSON	1,075	1,161	1,340	1,352	2,415	2,513
DEER LODGE	1,140	1,231	2,212	2,196	3,352	3,427
FALLON	343	370	501	511	844	881
FERGUS	1,191	1,286	2,226	2,070	3,417	3,356
FLATHEAD	4,731	5,109	14,097	12,860	18,828	17,969
GALLATIN	3,903	4,214	9,664	9,139	13,567	13,353
GARFIELD	151	162	159	159	310	321
GLACIER	967	1,045	2,686	2,713	3,653	3,758
GOLDEN VALLEY	94	101	68	65	162	156
GRANITE	246	265	623	616	869	881
HILL	1,638	1,768	3,197	3,094	4,835	4,862
JEFFERSON	640	691	1,180	1,132	1,820	1,823
JUDITH BASIN	241	260	423	428	664	688
LAKE	1,735	1,873	3,813	3,580	5,548	5,453
LEWIS & CLARK	3,919	4,231	9,924	9,402	13,843	13,633
LIBERTY	212	229	158	306	370	535
LINCOLN	1,616	1,745	3,561	3,513	5,177	5,258
MADISON	496	535	1,784	1,667	2,280	2,202
McCONE	246	265	235	236	481	501
MEAGHER	196	212	415	395	611	607
MINERAL	334	361	1,017	988	1,351	1,349
MISSOULA	6,921	7,472	15,344	14,905	22,265	22,377
MUSSELSHELL	403	435	466	495	869	930
PARK	1,178	1,272	2,915	2,706	4,093	3,978
PETROLEUM	60	64	94	97	154	161
PHILLIPS	489	528	1,083	1,121	1,572	1,649
PONDERA	612	661	999	1,010	1,611	1,671
POWDER RIVER	229	248	233	245	462	493
POWELL	634	684	1,094	1,130	1,728	1,814
PRAIRIE	167	181	181	177	348	358
RAVALLI	2,048	2,212	3,856	3,748	5,904	5,960
RICHLAND	1,115	1,203	1,383	1,412	2,498	2,615
ROOSEVELT	953	1,029	2,056	1,988	3,009	3,017
ROSEBUD	902	973	1,268	1,402	2,170	2,375
SANDERS	790	853	1,509	1,446	2,299	2,269
SHERIDAN	493	533	1,252	1,288	1,745	1,821
SILVER BOW	3,468	3,745	8,473	8,300	11,941	12,045
STILLWATER	510	550	1,001	1,072	1,511	1,622
SWEET GRASS	293	316	635	606	928	922
TETON	591	638	759	795	1,350	1,424
TOOLE	506	546	1,155	1,059	1,661	1,605
TRASURE	89	96	66	60	155	155
VALLEY	933	1,007	1,342	1,370	2,275	2,377
WHEATLAND	215	232	428	446	643	678
WIBAUX	134	145	159	157	293	302
YELLOWSTONE	9,837	10,621	20,745	20,661	30,582	31,282
TOTALS	\$ 71,627	\$ 77,334	\$ 153,570	\$ 149,290	\$ 225,197	\$ 226,624

MONTANA DEPARTMENT OF REVENUE
LIQUOR LICENSE RENEWAL FEE SCHEDULE

TYPE OF LICENSE	ALL BEVERAGE LICENSES				BEER LICENSES	WINE LICENSES	BEER/WINE LICENSES
	For counties and the area within 5 miles of an incorporated city or town of the following sizes.						
	County License or City with Population 2,000 or less	City with Population 2,001-5,000	City with Population 5,001-10,000	City with Population Over 10,000			
ON-PREMISE	\$400	\$500	\$650	\$800 *	\$200	----	\$400
ON-PREMISE W/ CATERING	650	750	900	1,050	----	----	----
OFF-PREMISE	-----				200	200	400
VETERAN'S ORGANIZATIONS	250	350	500	650	50	----	250
FRATERNAL	400	500	650	800	200	----	400
AIRPORT	--ONE TIME FEE OF \$800 - NO RENEWAL FEE NECESSARY--				----	----	----
RESORT w/ Tour Boat Endorsement	-----\$2,000----- -----\$2,200-----				200	----	400
PUBLIC GOLF COURSE	-----				----	----	400
NON-PROFIT ARTS	-----\$300-----				----	----	----
CARRIER - AIRLINE/RAILROAD	-----\$300-----				----	----	----
WHOLESALE	-----				400	400	800
SUB-WAREHOUSE	-----				400	400	800
SUPPLIERS Brewer/Winery Importer/Manufacturer **	-----\$600-----				500	25	----
BREWERS STORAGE DEPOT	-----				400	----	----
VENDORS	-----\$25-----				----	----	----
REPRESENTATIVES	-----\$25-----				----	----	----

* The application fee for a new all-beverage license from the Department of Revenue in a city with the population over 10,000 is \$20,000. The application fee for all other new licenses available from the Department of Revenue is the same as the renewal fee indicated.

** Fee for Montana-based manufacturer of distilled spirits - no fee for out-of-state manufacturer of distilled spirits.

MONTANA DEPARTMENT OF REVENUE
 SCHEDULE OF LICENSES ISSUED
 FISCAL YEAR ENDED JUNE 30, 1989

	<u>ALL - BEVERAGE</u>	<u>BEER</u>	<u>WINE</u>	<u>BEER/WINE</u>
ON-PREMISE	1,330	69	---	306
ON-PREMISE W/ CATERING	74	---	---	---
OFF-PREMISE	---	254	6	733
VETERAN'S ORGANIZATIONS	60	---	---	---
FRATERNAL	71	1	---	---
AIRPORT	5	---	---	---
RESORT	15	---	---	---
PUBLIC GOLF COURSE	---	---	---	5
NON-PROFIT ARTS	---	---	---	1
CARRIER - AIRLINE	5	---	---	---
CARRIER - RAILROAD	1	---	---	---
WHOLESALE	---	11	4	30
SUB-WAREHOUSE	---	4	2	5
SUPPLIERS	---	30	149	---
BREWERS STORAGE DEPOT	---	1	---	---
VENDORS	58	---	---	---
VENDOR REPRESENTATIVES	67	---	---	---
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>1,686</u>	<u>370</u>	<u>161</u>	<u>1,080</u>

MONTANA DEPARTMENT OF REVENUE
 LICENSE DISTRIBUTION LIMITS
 AS OF JUNE 30, 1989

CO NO	QUOTA AREA	CENSUS	LIQUOR LICENSES :			BEER LICENSES (CITY ONLY)		
			ISSUE LIMIT	ISSUE AND PROC.	ISSUE OVER (UNDR): LIMIT	ISSUE LIMIT	ISSUE AND PROC.	ISSUE OVER (UNDR) LIMIT
1	BUTTE/SILVER BOW CO	33,340	59	89	30	:	:	:
	WALKERVILLE	660	3	3	0	:	1	0 (1)
2	CASCADE CO	20,270	36	26	(10)	:	:	:
	GREAT FALLS	57,310	59	73	14	:	32	32 0
	BELT	870	3	4	1	:	1	1 0
	CASCADE	830	3	3	0	:	1	0 (1)
	NEIHART	120	3	1	(2)	:	1	0 (1)
3	YELLOWSTONE CO	32,340	57	17	(40)	:	:	:
	BROADVIEW	140	3	2	(1)	:	1	0 (1)
	LAUREL	7,310	9	10	1	:	7	7 0
	BILLINGS	80,310	80	78	(2)	:	44	42 (2)
4	MISSOULA CO	43,740	77	34	(43)	:	:	:
	MISSOULA	33,960	36	65	29	:	20	21 1
5	LEWIS & CLARK CO	19,700	35	26	(9)	:	:	:
	HELENA/E.HELENA	26,700	29	39	10	:	17	17 0
6	GALLATIN CO	17,330	31	19	(12)	:	:	:
	BELGRADE	3,570	7	6	(1)	:	6	4 (2)
	BOZEMAN	23,490	26	26	0	:	15	15 0
	MANHATTAN	1,160	4	3	(1)	:	2	0 (2)
	THREE FORKS	1,340	4	4	0	:	2	2 0
	W. YELLOWSTONE	910	3	8	5	:	1	1 0
7	FLATHEAD CO.	38,260	68	48	(20)	:	:	:
	KALISPELL	11,890	14	19	5	:	9	9 0
	COLUMBIA FALLS	3,380	7	10	3	:	6	6 0
	WHITEFISH	4,270	7	11	4	:	6	6 0
8	FERGUS CO	4,950	8	4	(4)	:	:	:
	GRASSRANGE	160	3	2	(1)	:	1	1 0
	DENTON	350	3	2	(1)	:	1	0 (1)
	LEWISTOWN	6,680	9	11	2	:	7	7 0
	MOORE	220	3	2	(1)	:	1	0 (1)
	WINIFRED	140	3	2	(1)	:	1	0 (1)
9	POWDER RIVER CO	1,690	3	0	(3)	:	:	:
	BROADUS	710	3	3	0	:	1	1 0
10	CARBON CO	4,650	8	8	0	:	:	:
	BRIDGER	700	3	3	0	:	1	1 0
	FROMBERG	530	3	3	0	:	1	0 (1)
	JOLIET	500	3	2	(1)	:	1	0 (1)
	RED LODGE/BEAR CREEK	2,120	5	15	10	:	4	4 0
11	PHILLIPS CO	2,570	4	4	0	:	:	:
	SACO	240	3	2	(1)	:	1	0 (1)
	DODSON	190	3	2	(1)	:	1	0 (1)
	MALTA	2,500	5	8	3	:	4	1 (3)
12	HILL CO	6,970	12	8	(4)	:	:	:
	HAVRE	10,840	14	18	4	:	9	7 (2)
	HINGHAM	190	3	2	(1)	:	1	0 (1)

MONTANA DEPARTMENT OF REVENUE
 LICENSE DISTRIBUTION LIMITS
 AS OF JUNE 30, 1989

CO NO	QUOTA AREA	CENSUS	LIQUOR LICENSES :			BEER LICENSES (CITY ONLY)		
			ISSUE LIMIT	AND PROC.	ISSUE OVER (UNDR) : LIMIT	ISSUE LIMIT	AND PROC.	ISSUE OVER (UNDR) : LIMIT
13	RAVALLI CO	19,110	33	18	(15) :			
	DARBY	560	3	3	0 :	1	1	0
	HAMILTON	2,880	5	11	6 :	4	5	1
	PINESDALE	530	3	0	(3) :	1	0	(1)
	STEVENSVILLE	1,920	4	5	1 :	3	2	(1)
14	CUSTER CO	3,630	5	1	(4) :			
	MILES CITY	9,540	12	19	7 :	8	7	(1)
	ISMAY	30	3	0	(3) :	1	0	(1)
15	LAKE CO	14,730	25	19	(6) :			
	POLSON	3,140	7	9	2 :	6	6	0
	RONAN	1,730	4	7	3 :	3	3	0
	ST. IGNATIUS	1,000	4	5	1 :	2	1	(1)
16	DAWSON CO	5,370	9	1	(8) :			
	RICHEY	400	3	1	(2) :	1	0	(1)
	GLENDDIVE	5,630	8	10	2 :	6	6	0
17	ROOSEVELT CO	5,250	9	2	(7) :			
	WOLF POINT	3,300	7	8	1 :	6	0	(6)
	BAINVILLE	230	3	2	(1) :	1	0	(1)
	BROCKTON	390	3	1	(2) :	1	0	(1)
	CULBERTSON	1,080	4	3	(1) :	2	0	(2)
	FROID	330	3	2	(1) :	1	0	(1)
	POPLAR	1,120	4	5	1 :	2	0	(2)
18	BEAVERHEAD CO	4,050	7	14	7 :			
	DILLON	4,090	7	14	7 :	6	3	(3)
	LIMA	360	3	2	(1) :	1	1	0
19	CHOUTEAU CO	3,250	5	4	(1) :			
	FORT BENTON	1,640	4	6	2 :	3	2	(1)
	GERALDINE	270	3	2	(1) :	1	0	(1)
	BIG SANDY	740	3	4	1 :	1	0	(1)
20	VALLEY CO	4,320	7	5	(2) :			
	GLASGOW	3,910	7	11	4 :	6	4	(2)
	NASHUA	610	3	3	0 :	1	0	(1)
	OPHEIM	190	3	2	(1) :	1	0	(1)
	FORT PECK	270	3	4	1 :	1	3	2
21	TOOLE CO	1760	3	9	6 :			
	KEVIN	220	3	3	0 :	1	0	(1)
	SHELBY	3,000	7	10	3 :	6	5	(1)
	SUNBURST	520	3	2	(1) :	1	0	(1)
22	BIG HORN CO	7,700	13	2	(11) :			
	HARDIN	3,380	7	11	4 :	6	3	(3)
	LODGE GRASS	620	3	0	(3) :	1	0	(1)
23	MUSSELSHELL CO	1,790	3	1	(2) :			
	MELSTONE	230	3	2	(1) :	1	0	(1)
	ROUNDUP	2,580	5	10	5 :	4	3	(1)
24	BLAINE CO	4,330	7	5	(2) :			

MONTANA DEPARTMENT OF REVENUE
 LICENSE DISTRIBUTION LIMITS
 AS OF JUNE 30, 1989

CO NO	QUOTA AREA	CENSUS	LIQUOR LICENSES :			BEER LICENSES (CITY ONLY)		
			ISSUE LIMIT	AND PROC.	ISSUE OVER (UNDR) : LIMIT	ISSUE LIMIT	AND PROC.	ISSUE OVER (UNDR) : LIMIT
	CHINOOK	1,590	4	7	3 :	3	1	(2)
	HARLEM	980	3	2	(1) :	1	0	(1)
25	MADISON	3,830	7	12	5 :			
	ENNIS	660	3	4	1 :	1	1	0
	SHERIDAN	570	3	4	1 :	1	0	(1)
	TWIN BRIDGES	450	3	3	0 :	1	0	(1)
	VIRGINIA CITY	190	3	4	1 :	1	1	0
26	PONDERA CO.	3,150	5	4	(1) :			
	CONRAD	2,880	5	6	1 :	4	3	(1)
	VALIER	670	3	3	0 :	1	1	0
27	RICHLAND CO	5,710	9	2	(7) :			
	FAIRVIEW	1,370	4	3	(1) :	2	0	(2)
	SIDNEY	6,320	9	9	0 :	7	4	(3)
28	POWELL CO	2,850	4	8	4 :			
	DEER LODGE	4,050	7	8	1 :	6	3	(3)
29	ROSEBUD CO	9,960	17	10	(7) :			
	FORSYTH	2,640	5	9	4 :	4	4	0
30	DEER LDG/ANACONDA	10,700	19	38	19 :			
31	TETON	3,540	5	5	0 :			
	CHOTEAU	1,850	4	4	0 :	3	4	1
	DUTTON	410	3	2	(1) :	1	0	(1)
	FAIRFIELD	600	3	3	0 :	1	0	(1)
32	STILLWATER CO	4,610	8	9	1 :			
	COLUMBUS	1,590	4	4	0 :	3	3	0
33	TREASURE CO	500	0	0	0 :			
	HYSHAM	500	3	2	(1) :	1	1	0
34	SHERIDAN	2,130	3	4	1 :			
	MEDICINE LAKE	460	3	2	(1) :	1	1	0
	OUTLOOK	150	3	1	(2) :	1	0	(1)
	PLENTYWOOD	2,600	5	6	1 :	4	4	0
	WESTBY	360	3	2	(1) :	1	0	(1)
35	SANDERS CO	5,610	9	10	1 :			
	HOT SPRINGS	590	3	3	0 :	1	0	(1)
	PLAINS	1,090	4	3	(1) :	2	0	(2)
	THOMPSON FALLS	1,610	4	4	0 :	3	1	(2)
36	JUDITH BASIN CO	1,780	3	5	2 :			
	HOBSON	290	3	2	(1) :	1	0	(1)
	STANFORD	530	3	3	0 :	1	1	0
37	DANIELS CO	1,220	1	3	2 :			
	FLAXVILLE	120	3	2	(1) :	1	0	(1)
	SCOBEY	1,260	4	6	2 :	2	1	(1)
38	GLACIER	6,170	11	8	(3) :			
	BROWNING	1,280	4	3	(1) :	2	1	(1)
	CUTBANK	3,750	7	10	3 :	6	4	(2)
39	FALLON CO	1,210	1	1	0 :			

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			ISSUE LIMIT	AND PROC.	ISSUE LIMIT	AND PROC.	ISSUE LIMIT	AND PROC.
	BAKER	2,230	5	6	1	4	2	(2)
	PLEVNA	160	3	1	(2)	1	0	(1)
40	SWEETGRASS CO	1,580	3	2	(1)			
	BIG TIMBER	1,720	4	6	2	3	3	0
41	MCCONE CO	1,670	3	4	1			
	CIRCLE	830	3	3	0	1	1	0
42	CARTER CO	1,170	1	2	1			
	EKALAKA	530	3	3	0	1	0	(1)
43	BROADWATER CO	1,480	1	5	4			
	TOWNSEND	2,020	5	5	0	4	3	(1)
44	WHEATLAND CO	910	1	1	0			
	HARLOWTON	1,060	4	5	1	2	3	1
	JUDITH GAP	230	3	2	(1)	1	0	(1)
45	PRAIRIE CO	730	0	2	2			
	TERRY	970	3	3	0	1	0	(1)
46	GRANITE CO	1,030	1	4	3			
	DRUMMOND	430	3	3	0	1	1	0
	PHILIPSBURG	1,240	4	6	2	2	1	(1)
47	MEAGHER CO	890	1	6	5			
	W. S. SPRINGS	1,310	4	6	2	2	0	(2)
48	LIBERTY CO	1,290	1	1	0			
	CHESTER	1,110	4	5	1	2	1	(1)
49	PARK CO	6,290	11	15	4			
	CLYDE PARK	250	3	2	(1)	1	0	(1)
	LIVINGSTON	6,660	9	19	10	7	4	(3)
50	GARFIELD CO	1,250	1	1	0			
	JORDAN	450	3	2	(1)	1	1	0
51	JEFFERSON CO	5,520	9	7	(2)			
	BOULDER	1,550	4	4	0	3	1	(2)
	WHITEHALL	1,030	4	5	1	2	1	(1)
52	WIBAUX CO	650	0	0	0			
	WIBAUX	650	3	5	2	1	0	(1)
53	GOLDEN VALLEY CO	610	0	0	0			
	LAVINA	170	3	2	(1)	1	0	(1)
	RYEGATE	320	3	2	(1)	1	0	(1)
54	MINERAL	2,390	4	8	4			
	ALBERTON	340	3	2	(1)	1	0	(1)
	SUPERIOR	970	3	4	1	1	1	0
55	PETROLEUM CO	380	0	0	0			
	WINNETT	220	3	2	(1)	1	0	(1)
56	LINCOLN CO	13,470	23	18	(5)			
	EUREKA/REXFORD	1,400	4	5	1	2	0	(2)
	LIBBY	2,530	5	6	1	4	6	2
	TROY	1,200	4	5	1	2	2	0
	TOTAL	819,100	1419	1421	2	417	310	(107)

See back for explanation of terms.

CENSUS means the Census Bureau's 1986 population estimate.

ISSUE LIMIT means the liquor license quota plus the additional 33% of quota that can be transferred from other counties or 43% for incorporated areas with 10,000+ population. The limit for beer licenses is the quota. There can be no beer license transfers from other counties.

There can be liquor licenses over the limit if the extra licenses had been issued before the current quota was determined.

The number of beer licenses is limited only in incorporated cities and the five mile area outside of the city limits.

