

**Mill and Elevator Association
Budget 475
Senate Bill No. 2014**

	FTE Positions	General Fund	Other Funds	Total
2013-15 legislative appropriation	135.00	\$0	\$52,123,557	\$52,123,557
2011-13 legislative appropriation	<u>131.00</u>	<u>0</u>	<u>47,071,877</u>	<u>47,071,877</u>
2013-15 appropriation increase (decrease) to 2011-13 appropriation	4.00	\$0	\$5,051,680	\$5,051,680

Item Description

Accrued leave payments - In Section 1 of Senate Bill No. 2014, the Legislative Assembly identified \$575,807 of special funds for accrued leave payments.

Transfer to agricultural fuel tax fund - North Dakota Century Code Section 54-18-21, enacted by the Legislative Assembly in 2009, provides that within 30 days after the conclusion of each fiscal year, the Industrial Commission transfers 5 percent of the net income earned by the Mill and Elevator during that fiscal year to the agricultural fuel tax fund.

Transfer to general fund - Section 54-18-19, enacted by the Legislative Assembly in 2009, requires the Industrial Commission to transfer to the state general fund 50 percent of the annual earnings and undivided profits of the Mill and Elevator after any transfers to other state agricultural-related programs. The money must be transferred on an annual basis in the amounts and at the times requested by the Director of the Office of Management and Budget. Section 32 of 2013 Senate Bill No. 2014 requires a transfer of 50 percent of the Mill and Elevator's annual profits up to \$6,817,200 to the general fund for the 2013-15 biennium.

Status/Result

The Mill and Elevator Association has expended \$11,801 from the accrued leave payments line item for retirements through March 2014. The department has not determined if a transfer from the accrued leave payments line item to the salaries and wages line item will be necessary.

The Mill and Elevator Association had fiscal year 2013 income of approximately \$12.4 million and transferred \$595,361 to the agricultural fuel tax fund for the second year of the 2011-13 biennium (fiscal year 2013). The total transferred for both years of the 2011-13 biennium was \$997,781. The estimated transfer to the agricultural fuel tax fund during the 2013-15 biennium is \$897,000.

The Mill and Elevator Association had fiscal year 2013 income of approximately \$12.4 million and transferred \$5,625,933 to the general fund for the second year of the 2011-13 biennium (fiscal year 2013). The total transferred for both years of the 2011-13 biennium was \$9,448,922. The mill anticipates transferring \$6,817,200 to the general fund during the 2013-15 biennium.