

## SENIOR CITIZEN MILL LEVY - RETAINED FUNDS

The committee, at its July 2001 meeting, requested information on the process that is involved when cities or counties retain senior citizen mill levy funding beyond the close of the current fiscal year and on the amount of senior citizen mill levy funding that is being retained.

This memorandum provides information on senior citizen mill levy collections and state matching funds received by each county in calendar year 2000, the amount of funds distributed to organizations for senior citizen programs, and how much of the funds were unspent at the end of the year. The information was gathered from a survey of county and city auditors in September 2001.

For each year, senior citizen organizations submit proposed annual budgets to the board of county commissioners or the city governing body. Based on the funding requests and projected available funding, the board of county commissioners or city governing body approves funding levels for each of the organizations. Counties and cities generally distribute all of the senior citizen mill levy and state matching fund collections to senior citizen

organizations in the year the funds are received. A variety of methods are used by the counties and cities to disburse the funding to organizations, including reimbursing organizations for actual expenses, disbursing the funds to a county council on aging which distributes the funds to the various senior citizen organizations, or disbursing the funds directly to the organizations either on a monthly, quarterly, or annual basis.

The majority of organizations spend all funds received during the year. Organizations that do have funding left at the end of the year must include the unspent amount in their next year's budget request as carryover. The board of county commissioners or city governing body consider the amount of carryover when approving funding for the organization for the next year. Organizations may be approved through their budgets submitted to the board of county commissioners or city governing body to retain funds for specific purposes such as new vehicles, major repairs, improvements, or capital projects.

The schedule below provides senior citizen mill levy information for each county and city for calendar year 2000.

Political Subdivision	Authorized Mill Levy	Actual Mill Levy	Amounts Collected From Local Mill Levy	Amounts Collected From State Match	Total Funds Distributed to Senior Programs	Total Funds Not Distributed by City or County	County Approval Required for Senior Programs to Carryover Funds	Unspent Senior Citizen Program Funds as of December 31, 2000	Anticipated Use of Unspent Funds
<b>Counties</b>									
Adams	1.00	1.47	\$9,632	\$4,424	\$14,056	\$0	No	\$0	N/A
Barnes	1.00	1.31	23,154	14,723	37,877	0	No	0	N/A
Benson	1.00	1.30	11,404	6,991	17,991	404	No	4,207	Next year's budget
Billings	None								
Bottineau	1.00	1.07	20,937	9,048	29,985	0	No	0	N/A
Bowman	2.00	2.00	11,950	5,151	17,101	0	No	1,000	Contingency
Burke	0.95	0.95	7,619	3,616	11,235	0	No	200	Home-delivered meals
Burleigh	1.35	1.35	180,025	72,314	252,339	0	No	32,000	Next year's budget and for larger purchases (capital projects)
Cass	0.75	1.00	217,373	104,466	321,839	0	No	20,067	Authorized expenses until next year's funds are available
Cavalier	1.22	1.22	21,876	10,151	32,027	0	No	0	N/A

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Dickey	1.00	1.00	12,472	5,877	18,349	0	No	0	N/A
Divide	0.74	0.74	6,096	3,008	9,104	0	County reimburses organizations for their expenses	3,670	Cash reserve and use to reduce the impact of cost increases
Dunn	None								
Eddy	1.46	1.46	7,884	3,689	11,573	0	No	0	N/A
Emmons	0.50	0.50	5,610	2,730	8,340	0	No	0	N/A
Foster	1.00	1.00	9,604	4,381	13,985	0	No	0	N/A
Golden Valley	1.00	1.00	4,626	2,288	6,914	0	No	503	Authorized expenses until next year's funds are available
Grand Forks	1.00	1.00	162,904	49,463	212,367	0	No	100	Next year's budget
Grant	1.00	1.00	6,999	3,308	10,307	0	No	0	N/A
Griggs	1.00	1.00	7,960	3,656	11,616	0	No	6,805	Next year's budget and for large purchases
Hettinger	1.00	1.63	13,181	5,928	19,109	0	No	0	N/A
Kidder	1.00	1.03	8,425	3,641	12,066	0	No	1,300	Transit vehicle
LaMoure	1.00	1.36	18,981	8,203	27,184	0	No	0	N/A
Logan	2.00	1.71	9,751	4,567	14,318	0	No	10	Next year's budget
McHenry	1.00	1.43	21,749	14,107	35,856	0	No	0	N/A
McIntosh	1.00	1.00	8,558	3,964	12,522	0	No	0	N/A
McKenzie	None								
McLean	1.00	1.00	21,101	9,764	30,865	0	No	0	N/A
Mercer	None								
Morton	2.00	1.56	65,843	32,416	97,869	390	No	390	Next year's budget
Mountrail	1.00	1.00	12,497	6,197	18,694	0	No	2,251	Authorized expenses until next year's funds are available
Nelson	1.00	1.00	11,266	4,810	16,076	0	No	0	N/A
Oliver	1.00	1.00	4,590	2,124	6,714	0	No	0	N/A
Pembina	1.00	1.00	25,886	12,342	38,228	0	No	4,505	Authorized expenses until next year's funds are available
Pierce	1.00	1.03	10,659	5,097	15,756	0	No	0	N/A
Ramsey	1.00	1.00	21,724	10,141	31,865	0	No	0	N/A

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Ransom	1.51	1.51	18,113	8,406	26,519	0	No	0	N/A
Renville	1.00	1.00	8,496	3,883	12,379	0	No	0	N/A
Richland	1.18	1.14	39,557	19,467	59,024	0	No	0	N/A
Rolette	1.00	1.29	11,509	5,177	16,686	0	No	560	Next year's budget
Sargent	1.00	1.00	12,150	5,250	17,400	0	No	2,970	Administration and maintenance of senior centers
Sheridan	1.00	1.00	5,700	2,627	7,880	447	No	0	N/A
Sioux	1.65	1.65	2,750	920	3,670	0	No	0	N/A
Slope	0.89	0.89	4,209	1,932	6,141	0	No	0	N/A
Stark	1.00	1.00	30,495	13,826	44,321	0	No	0	N/A
Steele	1.00	1.00	9,154	4,226	13,380	0	No	0	N/A
Stutsman	1.00	1.72	71,415	33,753	105,168	0	No	0	N/A
Towner	0.50	0.94	10,391	4,689	15,080	0	No	0	N/A
Trails	1.00	1.00	19,355	9,537	28,892	0	No	4,866	Next year's budget and for new transit vehicle
Walsh	1.00	1.00	27,000	12,283	39,283	0	No	0	N/A
Ward	2.00	0.99	88,482	40,080	128,562	0	No	22,705	For larger purchases (new floor for senior center, air-conditioning, new building)
Wells	1.00	1.00	13,643	6,602	20,245	0	No	0	N/A
Williams	1.73	1.73	56,036	25,931	81,967	0	No	0	N/A
<b>Cities</b>									
Beulah	1.00	1.00	3,818	1,513	5,331	0	No	1,359	Next year's budget
Hazen	1.00	1.00	2,473	1,150	3,623	0	No	202	Authorized expenses until next year's funds are available
<b>Total</b>	N/A	N/A	\$1,417,082	\$633,837	\$2,049,678	\$1,241		\$109,670	