

## ANALYSIS OF THE SENIOR CITIZEN SERVICES AND PROGRAMS FUND FOR THE 2005-07 BIENNIUM

	<u>2005-07 Biennium</u>	
Beginning balance		\$0
Add estimated revenues		
Allocation from sales, use, and motor vehicle excise tax collections	<u>\$2,012,000</u>	
Total estimated revenues		<u>2,012,000</u>
Total available		\$2,012,000
Less estimated expenditures		
State Treasurer - County senior citizen matching grants	<u>\$2,012,000</u>	
Total expenditures		<u>2,012,000</u>
Estimated ending balance		<u><u>\$0</u></u>

The 2005 Legislative Assembly approved Senate Bill No. 2267 which created the senior citizen services and programs fund. Statutory provisions are contained in subsection 5 of North Dakota Century Code Section 57-15-56 and Section 57-39.2-26.2. Each year, the State Treasurer is to transfer to the fund the portion of sales, use, and motor vehicle excise tax collections that are equivalent to the amount generated from two-thirds of one mill levied state-wide as reported by the Tax Commissioner. The State Treasurer, pursuant to a continuing appropriation, distributes money in the fund as grants to eligible counties for senior citizen programs. The grants are provided to counties that have approved a mill levy for senior citizen services and programs. The amount of each county's annual grant is equal to two-thirds of the amount levied in dollars in the county for senior citizen programs, limited to one mill. The Legislative Assembly provided intent that counties match 50 percent of the state grant with funding from the county general fund or state aid distribution fund receipts. Any money remaining in the fund at the end of each biennium is transferred to the general fund, except that for the 2005-07 biennium, any remaining money in the fund at the end of the biennium is allocated to those counties that are levying the statutory maximum for senior citizen programs in proportion to the amounts generated by those levies in those counties.