

**ANALYSIS OF THE SENIOR CITIZEN SERVICES AND PROGRAMS FUND
FOR THE 2007-09 AND 2009-11 BIENNIUMS**

	2007-09 Biennium Actual		2009-11 Biennium Estimated	
	Beginning balance		\$0	
Add revenues				
Allocation from sales, use, and motor vehicle excise tax collections	\$2,407,214 ¹		\$2,681,947 ¹	
Total revenues		2,407,214		2,681,947
Total available				
Less expenditures and transfers				
State Treasurer - County senior citizen matching grants	\$2,379,226 ²		\$2,669,462 ²	
Transfer to the general fund	27,988 ³		12,485 ³	
Total expenditures and transfers		2,407,214		2,681,947
Ending balance		\$0		\$0

¹The allocation from sales, use, and motor vehicle excise tax collections is shown below:

Fiscal Year	Allocation From Sales, Use, and Motor Vehicle Excise Tax Collections	Percentage Increase (Decrease) From Previous Year
2006	\$995,253 (actual)	N/A
2007	\$1,072,665 (actual)	7.8%
2008	\$1,163,721 (actual)	8.5%
2009	\$1,243,493 (actual)	6.9%
2010	\$1,310,947 (actual)	5.4%
2011	\$1,371,000 (estimate)	4.6%

²The county senior citizen matching grants are shown below:

Fiscal Year	County Senior Citizen Matching Grants	Percentage Increase (Decrease) From Previous Year
2006	\$989,415 (actual)	N/A
2007	\$1,078,503 (actual)	9.0%
2008	\$1,153,293 (actual)	6.9%
2009	\$1,225,933 (actual)	6.3%
2010	\$1,298,462 (actual)	5.9%
2011	\$1,371,000 (estimate)	5.6%

³Any funds remaining at the end of each biennium are transferred to the general fund.

NOTE: The estimated June 30, 2011, balance made at the end of the 2009 legislative session was \$0. Any money remaining in the fund at the end of each biennium is transferred to the general fund.

FUND HISTORY

The 2005 Legislative Assembly approved Senate Bill No. 2267, which created the senior citizen services and programs fund. Statutory provisions are contained in North Dakota Century Code Sections 57-15-56(5) and 57-39.2-26.2. Each year during July through December, 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 statewide as reported by the Tax Commissioner. The State Treasurer by March 1 of the following year, 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 in the 2005-07 biennium any remaining money in the fund at the end of the biennium was allocated to those counties that were levying the statutory maximum for senior citizen programs in proportion to the amounts generated by those levies in those counties.