

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

	2007-09 Biennium		2009-11 Biennium	
Beginning balance		\$0		\$0
Add estimated revenues				
Allocation from sales, use, and motor vehicle excise tax collections	\$2,407,214 ¹		\$2,667,000	
Total estimated revenues		2,407,214		2,667,000
Total available		\$2,407,214		\$2,667,000
Less estimated expenditures				
State Treasurer - County senior citizen matching grants	\$2,379,226 ²		\$2,667,000	
Transfer to general fund	27,988 ³			
Total estimated expenditures and transfers		2,407,214		2,667,000
Estimated ending balance		\$0		\$0

¹The amount shown represents actual sales, use, and motor vehicle excise tax collections for fiscal years 2008 and 2009. For property taxes levied in 2007 and paid in 2008, a one mill statewide property tax levy generated \$1,953,097 in property taxes.

²The amount shown represents actual senior citizen matching grants for fiscal years 2008 and 2009.

³Any funds remaining at the end of each biennium are 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 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.