

# Adult Education Fund

The Adult Education Fund is guided by MCA 20-7-705 and was established to provide any area of instruction approved by the trustees, including basic and secondary general education and vocation/technical education for persons 16 years of age or older who are not regularly enrolled, full-time pupils. This is a permissive levy.

**What is the purpose of the Adult Education Fund?**

The Adult Education Fund is used to finance the instruction of persons 16 years of age or older who are not regularly enrolled, full-time pupils for the purposes of ANB computation. (MCA 20-7-701)

**Valid Expenditures:**

- “The instruction of persons 16 years of age or older who are not regularly enrolled, full-time pupils for the purposes of ANB computation.”
- Salaries for instructors
- Supplies necessary for instruction in the class, but not for projects taken home by the students

**Common Coding:**

Fund: 117 Elementary Adult Education  
 217 Adult Education  
 Program: 600 Adult Education Programs  
 Function: 1000 Instruction  
 Object Codes: All Object Codes  
 Revenue Source: 1340 Fees for Adult Education

**Reserve Limit:**

- 35% of ensuing year’s budget (MCA 20-7-713)

**History of the Adult Education Fund at Gallatin Gateway School:**

Year	Reserves	% of Adopted Budget Reserved	Unreserved Fund Balance Appropriated	District Mill Levy	Adopted Budget	% Change	District Mills
15-16	\$9,975.00	35%	\$19,231.29	\$9,268.71	\$28,500.00	0%	1.87
14-15	\$8,000.00	28.07%	\$406.38	\$28,093.62	\$28,500.00	- 5%	5.91
13-14	\$8,500.00	28.33%	\$6,673.50	\$23,326.50	\$30,000.00	+20%	5.06
12-13	\$8,233.57	32.93%	\$0.00	\$24,100.00	\$25,000.00	+43%	5.45
11-12	\$6,125.00	35%	\$10,174.60	\$7,325.40	\$17,500.00	+0.68%	1.58
10-11	\$6,167.35	35%	\$5,566.02	\$12,054.98	\$17,621.00	-4.75%	2.61
09-10	\$6,307.34	34.09%	\$0.00	\$18,500.00	\$18,500.00		4.08

*\*\* Gallatin Gateway School Board established the Adult Education Fund in 2004-2005 (FY05)*

**Developing the Budget:**

- Fund Balance re-appropriated
  - (Year End Cash Balance)
- +Non-Levy Revenues
  - Including Student Fees
- +Local Levy
  - Permissive Levy
  - Can levy an unlimited number of mills

**What is currently paid from the Adult Education Fund?**

- Superintendent’s Salary- approx.. 1% (\$66.67/month)
- Adult Education Coordinator Stipend- \$2125/year (paid to two individuals-- \$575 and \$1550)
- Supplies and materials as necessary/appropriate
- Equipment/technology as appropriate