**17 – Adult Education Fund Budget**

**PURPOSE:** A district that operates an adult education program must use this fund. This fund is financed from adult education fees and a district mill levy §20-7-705, MCA. Districts receiving funding through the Montana Advanced Opportunity Aid program may match expenditures from the adopted adult education budget, not to exceed 25% of the district’s advanced opportunity aid §20-7-1506 (6), MCA.

**VOTING REQUIREMENTS:** The Adult Education Fund (17) is a permissively levied fund. Consequently, it is not subject to voter approval. However, projected mill increases in this fund are subject to voter notification by March 31st per §20-9-116, MCA.

**BUDGET & RESERVES Tab:**

1. **0001 Adopted Budget:** Enter the amount that includes adult education programs to be funded using fees collected from individuals participating in adult education programs, a district tax levy, non-levy revenues, unreserved fund balance reappropriated, and matched expenditures for advanced opportunities aid (not to exceed 25% of the award).

2. If a district collects fees for courses and needs to have budget authority to spend the fees, the district must add the estimated fees in this screen to adopt the higher budget.

3. Operating Reserve is limited to 35% of the Adopted Budget, or the available fund balance from the balance sheet §20-7-713, MCA.

4. **Do not budget for the Adult Basic & Literacy Education grant in this fund. It is deposited in the Miscellaneous Programs Fund (15) instead** §20-7-705, MCA.

**REVENUES Tab:**

The Adult Education Fund (17) receives the following revenue sources:

1. Non-levy Revenues are entered by the district and should be ESTIMATED.
   - Non-levy revenue sources include: 1123, 1340, 1510, 1900, 3302, 3460, 9100, and 9710.
   - Estimated 1123 Coal Gross Proceeds: Pre-filled by the OPI using information provided by the Department of Revenue each June.

2. Fund Balance Reappropriated; MAEFAIRS calculates

3. Tax Levies. MAEFAIRS calculates

**Note:** If levy authority was transferred to the General Fund (01) from any allowable fund, the 1110 District Tax Levy will be limited to the Ending Levy Authority Balance for all funds listed on the General Fund (01) Flexible Non-Voted Levy Authority tab.

**SUMMARY Tab: No input required.**

Verify the information on the screen including the number of mills.