



School Safety Transfers Guidance

Section [20-9-236, MCA](#), allows school districts to transfer state or local revenue from any budgeted or non-budgeted fund, other than the Debt Service Fund or Retirement Fund, to the Building Reserve Fund. The amount transferred may not exceed the school district's estimated costs of improvements to school safety and security as follows:

- planning for improvements to school safety including but not limited to the cost of services provided by architects, engineers, and other consultants;
 - "other consultants" provide school districts with latitude in determining what will best enhance school safety which may include school resource officers, active shooter training for staff/students, threat assessments, or restorative justice programs;
- installing or updating locking mechanisms and ingress and egress systems at public school access points;
- installing or updating bullet-resistant windows and barriers, and;
- installing or updating emergency response systems using contemporary technologies.

Key points to remember:

- The transfers are not to be applied against the budget authority of the originating fund
- The Building Reserve Fund is NOT exempt from the budget authority rules. A Building Reserve Fund budget amendment may be needed.
- If transfers are made from budgeted funds, the district may not increase its non-voted levy to restore the transferred funds.
- Funds must be expended within two full fiscal years of the transfer.
- Any unspent funds after the expiration period must be transferred back to the originating fund.

TRANSFER PORTION FROM FUND XX

LEVEL/FUND: **Originating Fund: Any fund except X14 and X50**
Destination Fund: X61

Transfer Expenditure Code Account Structure:

Level/Fund	Program	Function	Object	Project Reporter
XXX	998	6100	911	XXX

Note: A unique project reporter is required for each transfer

Transfer Revenue Code:

Level/Fund	Subfund	Source	Project Reporter
XXX	611	5301	XXX (Same code as transfer amount for each fund)

EXPENDITURE PORTION FROM FUND 61

Expenditure Account Structure:

Level/Fund	Subfund	Program	Function	Object	Project Reporter
XXX	611	190	XXXX*	XXX	XXX (Same code as transfer)

*FUNCTION CODES ALLOWED: 26XX, 27XX, AND 4XXX

Districts may transfer from multiple funds and/or may transfer from the same fund each year; however, the funds must be fully expended within two full fiscal years after the transfer is completed. A unique project reporter code is required for each transfer.