



# School and Student 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 and student safety and security as follows:

- Planning for improvements to and maintenance of school and student safety including but not limited to the cost of staffing for or services provided by architects, engineers, school resource officers, counselors, and other staff or consultants assisting the district with improvements to school and student safety and security;
- Programs to support school and student safety and security, including, but not limited to active shooter training, threat assessments and restorative justice;
- Installing or updating locking mechanisms and ingress and egress systems at public school access points, including but not limited to systems for exterior egress doors and interior passageways and rooms, using contemporary technologies;
- Installing or updating bullet-resistant windows and barriers; and
- Installing or updating emergency response systems using contemporary technologies.

### Voted Safety Levy

- A voted safety levy may be imposed to provide funding for any of the projects listed above.
- The levy may be for any term, up to perpetual, and may be run at any time, in accordance with school election laws.
- The ballot must be in compliance with [15-10-425, MCA](#).

### Building Reserve Permissive Levy

- Districts that have certified to the Office of Public Instruction a currently school safety plan or an emergency operations plan pursuant to [20-1-401, MCA](#) may, prior to addressing the school facility projects listed in [20-9-525\(2\), MCA](#), utilize the permissive building reserve levy and any school major maintenance aid for improvements to school and student safety and security as listed above.

### 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
X61	611	190	XXXX*	XXX	XXX (Same code as transfer)

**RETURN TRANSFER PORTION FROM FUND X61**

**LEVEL/FUND:**                   **Originating Fund: X61, Subfund 611**  
   **Destination Fund: XX**

**Transfer Expenditure Code Account Structure:**

Level/Fund	Program	Function	Object	Project Reporter
X61	998	6100	911	XXX (Same code as original transfer)

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.