

**Bill No.:** SF0137 **Effective:** 7/1/2025  
**LSO No.:** 25LSO-0426  
**Enrolled Act No.:** SEA No. 0037  
**Chapter No.:** 70  
**Prime Sponsor:** Dockstader  
**Catch Title:** School finance-cash reserves.  
**Has Report:** No  
**Subject:** School district cash reserve limits.

**Summary/Major Elements:**

- For fiscal year 2022 through fiscal year 2026, 2022 House Bill 0030 increased the limit of operating balances and cash reserves that a school district could maintain in reserves from fifteen percent (15%) to thirty percent (30%) of the prior year's foundation program amount. Amounts above this count as a local revenue for purposes of the education funding model. This act extends the increased reserves limit through fiscal year 2028.

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