

**Senate Fiscal Summary**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature



**House Bill 1086**

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<b>Version:</b>	<b>ENGR</b>
<b>Agency:</b>	<b>SDE</b>
<b>Senate Author:</b>	<b>Pugh</b>
<b>House Author:</b>	<b>Lowe, Dick</b>
<b>FY'26 Impact:</b>	<b>\$0</b>
<b>Full Year Impact:</b>	<b>\$0</b>

**Bill Summary and  
Fiscal Analysis:**

This bill requires gifts, grants, and donations to school districts for noncapital expenditures to be considered part of the general fund when calculating the carryover limit. It also extends through fiscal year 2025 the penalty exemption for school districts that exceed general fund carryover limits.

This bill has no fiscal impact.

Fiscal Impact provided by the State Department of Education.