

**LYON COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY25 DECEMBER VS FY25 JUNE FINAL**

	FY25 Estimated Ending 6/30/25	FY25 DECEMBER	FY25 JUNE	BUDGET CHANGE
RESOURCES:				
Local Sources:				
Investment Earnings	\$ 805,535	\$ 25,000	\$ 25,000	\$ -
Indirect Cost Recovery	296,435	95,000	95,000	-
Rentals	34,119	15,000	15,000	-
Other Revenue	167,890	15,000	15,000	-
	<u>\$ 1,303,979</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>
State Sources:				
PCFP Adjusted Base	\$ 102,486,572	\$ 103,070,336	\$ 103,070,336	-
PCFP Transportation	5,008,400	5,008,400	5,008,400	-
PCFP Local Sped	9,568,684	9,568,684	9,568,684	-
	<u>\$ 117,063,656</u>	<u>\$ 117,647,420</u>	<u>\$ 117,647,420</u>	<u>\$ -</u>
Federal Sources:				
E-Rate Funds	\$ 488,216	\$ 100,000	\$ 100,000	-
Forest Services	11,356	100,000	100,000	-
	<u>\$ 499,572</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>
Opening Fund Balance	<u>\$ 22,337,969</u>	<u>\$ 22,337,969</u>	<u>\$ 22,337,969</u>	<u>\$ -</u>
Total All Resources	<u><u>\$ 141,205,176</u></u>	<u><u>\$ 140,335,389</u></u>	<u><u>\$ 140,335,389</u></u>	<u><u>\$ -</u></u>
APPLICATIONS:				
Expenditures				
Instruction	\$ 42,561,735	\$ 49,731,511	\$ 46,219,511	\$ (3,512,000.00)
Vocational Programs	1,974,485	2,531,000	2,531,000	-
Cocurricular	845,342	400,000	1,000,000	600,000.00
Athletics	1,966,465	1,947,000	2,097,000	150,000.00
Student Support	4,254,786	4,411,000	4,549,000	138,000.00
Instructional Staff Support	2,880,250	2,516,000	3,189,000	673,000.00
General Administration	1,726,702	2,228,000	2,170,000	(58,000.00)
School Administration	9,880,320	10,181,000	10,104,000	(77,000.00)
Central Services	6,188,043	6,738,000	6,738,000	-
Operations and Maintenance	17,832,403	15,795,000	18,364,000	2,569,000.00
Student Transportation	6,409,381	6,382,000	6,382,000	-
Architectural & Engineering	1,725,430	1,550,000	1,730,000	180,000.00
Building & Construction	35,850	100,000	40,000	(60,000.00)
Site Improvement	109,648	225,000	125,000	(100,000.00)
Building Improvements	3,090,754	2,300,000	3,097,000	797,000.00
Total	<u>\$ 101,481,594</u>	<u>\$ 107,035,511</u>	<u>\$ 108,335,511</u>	<u>\$ 1,300,000</u>
Other Financing Sources				
Transfers to other funds				
English Language Fund	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ -
Gifted & Talented Fund	323,302	500,000	500,000	-
At-Risk Fund	787,079	1,110,000	1,110,000	-
Special Education Fund	15,289,679	16,830,000	16,830,000	-
Medicaid Fund	100,000	100,000	100,000	-
Federal School Lunch Fund	500,000	500,000	500,000	-
Capital Projects Fund	1,000,000	1,000,000	1,000,000	-
Health Insurance Fund				
Contingency	-	1,300,000	-	(1,300,000)
Total Other	<u>\$ 19,250,060</u>	<u>\$ 22,590,000</u>	<u>\$ 21,290,000</u>	<u>\$ (1,300,000)</u>
ENDING FUND BALANCE	<u>\$ 20,473,522</u>	<u>\$ 10,709,878</u>	<u>\$ 10,709,878</u>	<u>\$ -</u>
Total All Applications	<u><u>\$ 141,205,176</u></u>	<u><u>\$ 140,335,389</u></u>	<u><u>\$ 140,335,389</u></u>	<u><u>\$ -</u></u>

**LYON COUNTY SCHOOL DISTRICT
SPECIAL EDUCATION FUND BUDGET COMPARISON
FY25 DECEMBER VS FY25 JUNE FINAL**

	FY25 Estimated Ending 6/30/25	<u>FY25 DECEMBER</u>	<u>FY25 JUNE</u>	<u>CHANGE</u>
RESOURCES:				
State Sources:	5,048,529.00	4,835,124.00	4,835,124.00	-
Transfers In:	15,289,679.00	16,830,000.00	16,830,000.00	-
Opening Fund Balance	<u>\$ 415,969</u>	<u>\$ 415,969</u>	<u>\$ 415,969</u>	<u>\$ -</u>
				<u>-</u>
Total All Resources	<u><u>\$ 20,754,177</u></u>	<u><u>\$ 22,081,093</u></u>	<u><u>\$ 22,081,093</u></u>	<u><u>\$ -</u></u>
APPLICATIONS:				
Expenditures				-
Instruction	\$ 12,268,020.00	\$ 13,158,093.00	\$ 13,203,093.00	\$ 45,000.00
Student Support	7,032,049.00	7,038,000.00	7,120,000.00	82,000.00
Instructional Staff Support	20,078.00	366,000.00	33,000.00	(333,000.00)
General Administration	460,574.00	329,000.00	525,000.00	196,000.00
Operations and Maintenance	5,456.00	-	10,000.00	10,000.00
Student Transportation	968,000.00	1,190,000.00	1,190,000.00	-
				-
				-
Total	<u><u>\$ 20,754,177</u></u>	<u><u>\$ 22,081,093</u></u>	<u><u>\$ 22,081,093</u></u>	<u><u>-</u></u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**LYON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND BUDGET COMPARISON
FY25 DECEMBER VS FY25 JUNE FINAL**

	FY25 Estimated Ending 6/30/25	<u>FY25 DECEMBER</u>	<u>FY25 JUNE</u>	<u>CHANGE</u>
RESOURCES:				
Local Sources:	2,237,874.13	1,774,787.00	2,237,874.13	\$ 463,087.13
Transfers In:	1,000,000.00	1,000,000.00	1,000,000.00	-
Opening Fund Balance	<u>\$ 5,611,078</u>	<u>\$ 5,611,078</u>	<u>\$ 5,611,078</u>	<u>\$ -</u>
Total All Resources	<u>\$ 8,848,952</u>	<u>\$ 8,385,865</u>	<u>\$ 8,848,952</u>	<u>\$ 463,087</u>
APPLICATIONS:				
Expenditures				
Operations and Maintenance	\$ 230,298.00	\$ -	\$ 245,000.00	\$ 245,000.00
Architecture/Engineering	2,460.00	-	2,500.00	2,500.00
Site Improvement	994,493.83	1,250,000.00	1,150,000.00	(100,000.00)
Building Improvement	4,286,383.00	5,750,000.00	5,602,500.00	(147,500.00)
Instructional Staff Support				-
General Administration				-
Operations and Maintenance				-
Student Transportation				-
				-
Total	<u>\$ 5,280,877</u>	<u>\$ 7,000,000</u>	<u>\$ 7,000,000</u>	<u>\$ -</u>
ENDING FUND BALANCE	<u>\$ 3,568,075</u>	<u>\$ 1,385,865</u>	<u>\$ 1,848,952</u>	<u>\$ 463,087</u>

**LYON COUNTY SCHOOL DISTRICT
BONDS FUND BUDGET COMPARISON
FY25 DECEMBER VS FY25 JUNE FINAL**

	FY25 Estimated Ending 6/30/25	<u>FY25 DECEMBER</u>	<u>FY25 JUNE</u>	<u>CHANGE</u>
RESOURCES:				
Local Sources:	788,802.00	100,000.00	100,000.00	-
Other Sources:	14,995,801.00	14,995,801.00	14,995,801.00	-
Opening Fund Balance	<u>\$ 10,679,875</u>	<u>\$ 10,679,875</u>	<u>\$ 10,679,875</u>	<u>\$ -</u>
Total All Resources	<u><u>\$ 26,464,478</u></u>	<u><u>\$ 25,775,676</u></u>	<u><u>\$ 25,775,676</u></u>	<u><u>\$ -</u></u>
APPLICATIONS:				
Expenditures				-
General Administration	\$ 206,332.64	\$ 125,000.00	\$ 250,000.00	\$ 125,000.00
Operations and Maintenance	347,581.00	-	500,000.00	500,000.00
Student Transportation	1,924,125.00	2,210,000.00	2,210,000.00	-
Architecture/Engineering	90,194.50	250,000.00	200,000.00	(50,000.00)
Educational Specification Development	-	75,000.00	-	(75,000.00)
Building Acquisition & Construction	3,780,467.00	4,000,000.00	4,250,000.00	250,000.00
Site Improvement	17,785.00	850,000.00	250,000.00	(600,000.00)
Building Improvement	9,062,082.00	13,000,000.00	12,850,000.00	(150,000.00)
Total	<u>\$ 15,428,567</u>	<u>\$ 20,510,000</u>	<u>\$ 20,510,000</u>	<u>\$ -</u>
ENDING FUND BALANCE	<u><u>\$ 11,035,911</u></u>	<u><u>\$ 5,265,676</u></u>	<u><u>\$ 5,265,676</u></u>	<u><u>\$ -</u></u>