

Lyon County School District Board Memo

Date: December 16, 2025

To: Board of School Trustees

From: Lilliana Camacho-Polkow, Chief Financial Officer

Re: December Amended FY 2026 Budget

Recommendation:

The Board of Trustees approved the resolutions amending the FY2026 budget to include audited fund balances, carry forward amounts, and recommended adjustments to specific funds.

Background Information:

The General Fund budget is amended at this time of each fiscal year to comply with NRS 354.598005, which requires “on or before January 1 of each school year, each school district shall adopt an amendment to its final budget after the average daily enrollment of pupils is reported for the preceding quarter”. The first quarter's average daily enrollment was 8,758 compared to the 8,904 budgeted average daily enrollment.

Additionally, NRS 354.598005 permits local governments to augment the budget if anticipated resources available during a budget period exceed those estimated, and the governing body approves the augmentation by a majority vote. If not approved, the district could exceed its budgeted appropriations by function, which would result in a violation reported to the State Department of Taxation.

Budget Considerations:

General Fund – (\$629,168) reduction of resources.
Special Education – \$1,209,128 additional resources.
English Learner – \$435,133 additional resources.
Gifted & Talented – \$169,752 additional resources.
At-Risk – \$388,875 additional resources.
Medicaid – \$51,947 additional resources.
Federal School Lunch – \$17,316 additional resources.
Residential Construction Tax – \$6,428 additional resources.
Building & Sites – \$21,200 additional resources.
Capital Projects Fund – (\$503,644) reduction of resources.
Bond Projects – \$22,588,606 additional resources.

Discussed at Previous Meeting:

N/A

Attachment(s):

Lyon County School District Fiscal Year 2026 December Amended Budget
General Fund Budget Resolution and Adjustment Schedule
Combined Funds Budget Resolution and Adjustment Schedule

***Mission Statement** Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.*