

## Lyon County School District Board Memo

**Date:** December 17, 2024  
**To:** Board of School Trustees  
**From:** Kyle Rodriguez, Fiscal Service Officer  
**Re:** December Amended FY 2025 Budget

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### **Recommendation:**

The Board of Trustees approved the resolutions amending the FY2025 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 8,972 compared to the 9,045 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 – (\$22,489) reduction of resources.  
Special Education – \$935,969 additional resources.  
English Learner – \$19,361 additional resources.  
Gifted & Talented (\$12,282) reduction of resources.  
At-Risk – \$154,075 additional resources.  
Medicaid – (10,812) reduction of resources.  
Federal School Lunch – \$491,360 additional resources  
Residential Construction Tax – \$235,213 additional resources  
Capital Projects Fund – \$2,479,271 additional resources  
Bond Projects – \$6,248,398 additional resources

### **Attachment(s):**

Lyon County School District Fiscal Year 2025 December Amended Budget  
General Fund FY25 Budget Resolution & Budget Adjustment Schedule  
Combined Budget Resolutions 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.*