

**LYON COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY26 DECEMBER VS FY26 JUNE FINAL**

	FY26 Estimated Ending 6/30/26	FY26 DECEMBER	FY26 JUNE	BUDGET CHANGE
RESOURCES:				
Local Sources:				
Investment Earnings	\$ 1,262,502	\$ 550,000	\$ 550,000	\$ -
Indirect Cost Recovery	133,740	90,000	90,000	-
Rentals	30,640	5,000	5,000	-
Other Revenue		5,000	5,000	-
	<u>\$ 1,426,882</u>	<u>\$ 650,000</u>	<u>\$ 650,000</u>	<u>\$ -</u>
State Sources:				
PCFP Adjusted Base	\$ 100,638,178	\$ 100,638,178	\$ 100,638,178	-
PCFP Transportation	5,367,830	5,367,830	5,367,830	-
PCFP Local Sped	11,959,030	11,959,030	11,959,030	-
	<u>\$ 117,965,038</u>	<u>\$ 117,965,038</u>	<u>\$ 117,965,038</u>	<u>\$ -</u>
Federal Sources:				
E-Rate Funds	\$ 150,000	\$ 150,000	\$ 150,000	-
Forest Services	101,907	11,000	11,000	-
	<u>\$ 251,907</u>	<u>\$ 161,000</u>	<u>\$ 161,000</u>	<u>\$ -</u>
Opening Fund Balance	<u>\$ 21,447,175</u>	<u>\$ 21,447,175</u>	<u>\$ 21,447,175</u>	<u>\$ -</u>
Total All Resources	<u><u>\$ 141,091,002</u></u>	<u><u>\$ 140,223,213</u></u>	<u><u>\$ 140,223,213</u></u>	<u><u>\$ -</u></u>
APPLICATIONS:				
Expenditures				
Instruction	\$ 45,395,635	\$ 46,932,832	\$ 46,829,832	\$ (103,000.00)
Vocational Programs	2,064,800	2,160,000	2,241,500	81,500.00
Summer School	2,460	6,000	6,000	-
Cocurricular	311,420	439,000	750,000	311,000.00
Athletics	1,482,300	1,767,000	1,980,000	213,000.00
Student Support	4,712,000	4,935,000	5,087,000	152,000.00
Instructional Staff Support	3,434,200	3,148,000	3,660,500	512,500.00
General Administration	1,833,600	2,028,000	2,126,000	98,000.00
School Administration	10,349,700	10,846,000	10,899,000	53,000.00
Central Services	6,585,600	6,551,000	6,768,000	217,000.00
Operations and Maintenance	14,314,540	14,806,000	15,176,000	370,000.00
Student Transportation	6,853,715	6,934,890	7,052,890	118,000.00
Architectoral & Engineering	540,700	340,000	364,000	24,000.00
Building & Construction	74,000	75,000	78,000	3,000.00
Site Improvement	-	-	-	-
Building Improvements	29,000	-	-	-
Total	<u>\$ 97,983,670</u>	<u>\$ 100,968,722</u>	<u>\$ 103,018,722</u>	<u>\$ 2,050,000</u>
Other Financing Sources				
Transfers to other funds				
English Language Fund	\$ 1,052,000	\$ 1,052,000	\$ 1,052,000	\$ -
Gifted & Talented Fund	446,220	446,220	446,220	-
At-Risk Fund	960,000	960,000	960,000	-
Special Education Fund	18,905,000	18,905,000	18,905,000	-
Medicaid Fund	-	-	-	-
Federal School Lunch Fund	-	-	-	-
Capital Projects Fund	1,250,000	1,250,000	1,250,000	-
Health Insurance Fund				
Contingency	-	2,050,000	-	(2,050,000)
Total Other	<u>\$ 22,613,220</u>	<u>\$ 24,663,220</u>	<u>\$ 22,613,220</u>	<u>\$ (2,050,000)</u>
		125,631,942.00	125,631,942.00	-
ENDING FUND BALANCE	<u>\$ 20,494,112</u>	<u>\$ 14,591,271</u>	<u>\$ 10,709,878</u>	<u>\$ 3,881,393.03</u>
Total All Applications	<u><u>\$ 141,091,002</u></u>	<u><u>\$ 140,223,213</u></u>	<u><u>\$ 136,341,820</u></u>	<u><u>\$ 3,881,393</u></u>

**LYON COUNTY SCHOOL DISTRICT
SPECIAL EDUCATION FUND BUDGET COMPARISON
FY26 DECEMBER VS FY26 JUNE FINAL**

	FY26 Estimated Ending 6/30/26	<u>FY26 DECEMBER</u>	<u>FY26 JUNE</u>	<u>CHANGE</u>
RESOURCES:				
State Sources:	5,185,020.00	5,185,020.00	5,185,020.00	-
Transfers In:	18,905,000.00	18,905,000.00	18,905,000.00	-
Opening Fund Balance	<u>\$ 1,022,108</u>	<u>\$ 1,022,108</u>	<u>\$ 1,022,108</u>	<u>\$ -</u>
Total All Resources	<u><u>\$ 25,112,128</u></u>	<u><u>\$ 25,112,128</u></u>	<u><u>\$ 25,112,128</u></u>	<u><u>\$ -</u></u>
APPLICATIONS:				-
Expenditures				-
Instruction	13,603,300.00	14,697,000.00	14,547,000.00	\$ (150,000.00)
Student Support	7,166,025.00	8,899,128.00	8,749,128.00	\$ (150,000.00)
Instructional Staff Support	33,750.00	28,000.00	128,000.00	\$ 100,000.00
General Administration	498,199.85	520,000.00	620,000.00	\$ 100,000.00
Operations and Maintenance	-	-	-	\$ -
Student Transportation	938,399.78	968,000.00	1,068,000.00	\$ 100,000.00
				\$ -
				\$ -
Total	<u><u>\$ 22,239,675</u></u>	<u><u>\$ 25,112,128</u></u>	<u><u>\$ 25,112,128</u></u>	<u><u>\$ -</u></u>
ENDING FUND BALANCE	<u><u>\$ 2,872,453</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**LYON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND BUDGET COMPARISON
FY26 DECEMBER VS FY26 JUNE FINAL**

	FY26 Estimated Ending 6/30/26	<u>FY26 DECEMBER</u>	<u>FY26 JUNE</u>	<u>CHANGE</u>
RESOURCES:				
Local Sources:	1,196,560.95	1,249,948.00	1,249,948.00	\$ -
Transfers In:	1,250,000.00	1,250,000.00	1,250,000.00	-
Opening Fund Balance	<u>\$ 4,392,984</u>	<u>\$ 4,392,984</u>	<u>\$ 4,392,984</u>	<u>\$ -</u>
Total All Resources	<u>\$ 6,839,545</u>	<u>\$ 6,892,932</u>	<u>\$ 6,892,932</u>	<u>\$ -</u>

APPLICATIONS:

Expenditures				
Operations and Maintenance	2,138,761.00	1,150,000.00	2,900,000.00	\$ 1,750,000.00
Architecture/Engineering	60,000.00	60,000.00	60,000.00	-
Building Acquisition & Constructi	73,000.00	73,000.00	73,000.00	
Site Improvement	100,000.00	1,353,356.00	603,356.00	(750,000.000)
Building Improvement	1,305,641.00	2,480,000.00	1,480,000.00	(1,000,000.000)
Instructional Staff Support				-
General Administration				-
Operations and Maintenance				-
Student Transportation				-
				-
Total	<u>\$ 3,677,402</u>	<u>\$ 5,116,356</u>	<u>\$ 5,116,356</u>	<u>\$ -</u>
ENDING FUND BALANCE	<u>\$ 3,162,143</u>	<u>\$ 1,776,576</u>	<u>\$ 1,776,576</u>	<u>\$ -</u>

**LYON COUNTY SCHOOL DISTRICT
BONDS FUND BUDGET COMPARISON
FY26 DECEMBER VS FY26 JUNE FINAL**

	FY26 Estimated Ending 6/30/26	<u>FY26 DECEMBER</u>	<u>FY26 JUNE</u>	<u>CHANGE</u>
RESOURCES:				
Local Sources:	550,082.00	100,000.00	100,000.00	-
Other Sources:	16,075,880.00	16,075,880.00	16,075,880.00	-
Opening Fund Balance	<u>\$ 15,119,012</u>	<u>\$ 15,119,012</u>	<u>\$ 15,119,012</u>	<u>\$ -</u>
Total All Resources	<u>\$ 31,744,974</u>	<u>\$ 31,294,892</u>	<u>\$ 31,294,892</u>	<u>\$ -</u>
APPLICATIONS:				
Expenditures				-
General Administration	350,000.00	600,000.00	600,000.00	\$ -
Operations and Maintenance	50,000.00	150,000.00	150,000.00	\$ -
Student Transportation	-	1,101,107.00	-	\$ (1,101,107.00)
Architecture/Engineering	1,152,000.00	100,000.00	1,201,107.00	\$ 1,101,107.00
Educational Specification Development	-	-	-	\$ -
Building Acquisition & Construction	400,000.00	-	400,000.00	\$ 400,000.00
Site Improvement	1,350,000.00	2,500,000.00	2,100,000.00	\$ (400,000.00)
Building Improvement	8,650,800.00	22,711,008.00	22,711,008.00	\$ -
Total	<u>\$ 11,952,800</u>	<u>\$ 27,162,115</u>	<u>\$ 27,162,115</u>	<u>\$ -</u>
ENDING FUND BALANCE	<u>\$ 19,792,174</u>	<u>\$ 4,132,777</u>	<u>\$ 4,132,777</u>	<u>\$ -</u>