Resolution for Adoption by the Board of Education Ithaca Public Schools

Resolved, that this resolution shall be the general appropriations of Ithaca Public Schools for the 2025-2026 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Ithaca Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for fiscal year 2025-26 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

	2024-25 Budget	Original Budget
Revenue:		
1xx Local	$ 2,098,101	$ 2,200,375
3xx State	$ 11,301,656	$ 11,021,830
4xx Federal	$ 446,739	$ 239,621
5xx-6xx Other Financing Sources	$ 399,530	$ 417,150
Total Revenue	**$ 14,246,026**	**$ 13,878,976**
Total Fund Balance, July 1, 2025 Available to Appropriate		$ 2,246,923
Total Available to Appropriate		**$ 16,125,899**

Be it further resolved that $14,013,730 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
1xx Instruction		
11x Basic Programs	$ 6,456,729	$ 6,413,168
12x Added Needs	$ 1,890,969	$ 1,963,099
13x Adult Education	$ -	$ -
2xx Support Services		
21x Pupil Support	$ 762,967	$ 764,939
22x Instructional Staff Support	$ 236,862	$ 162,264
23x General Administration	$ 320,507	$ 318,883
24x School Administration	$ 805,737	$ 800,467
25x Business Services	$ 269,049	$ 277,231
26x Operations and Maintenance	$ 1,518,256	$ 1,473,372
27x Transportation	$ 859,354	$ 931,293
28x Central Support Services	$ 421,976	$ 431,968
29x Other Support Services (Athletics)	$ 453,239	$ 441,555
3xx Community Services	$ 30,810	$ 15,778
4xx-6xx Other Financing Uses	$ 139,281	$ 19,713
Total Appropriated	**$ 14,165,737**	**$ 14,013,730**
Projected June 30, 2026 Fund Balance		**$ 2,112,169**

Further Resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Revenues over expenditures	$ 80,289	$ (134,754)
Projected Fund Balance as a percentage of expenditures	15.86%	15.07%

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Food Service Fund of the school district for fiscal year 2025-2026 to be used as follows:

Revenue:	**2024-25 Budget**	**Original Budget**
1xx Local	$ 66,492	$ 66,492
3xx State	$ 174,753	$ 174,753
4xx Federal	$ 496,262	$ 496,262
5xx-6xx Other Financing Sources	$ -	$ -
Total Revenue	**$ 737,507**	**$ 737,507**
Total Fund Balance, July 1, 2025 Available to Appropriate		$ 175,120
Total Available to Appropriate		**$ 912,627**

Be it further resolved that $743,406 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
2xx Support Services		
28x-29x Other Central Support	$ 694,153	$ 723,406
4xx-6xx Other Financing Uses	$ 20,000	$ 20,000
Total Appropriated	**$ 714,153**	**$ 743,406**
Projected June 30, 2026 Fund Balance		**$ 169,221**

Further Resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Revenues over expenditures (expenditures over revenues)	$ 23,354	$ (5,899)
Projected Fund Balance as a percentage of expenditures	24.52%	22.76%

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the School Activities Fund of the school district for fiscal year 2025-2026 to be used as follows:

Revenue:	**2024-25 Budget**	**Original Budget**
1xx Local	$ 1,253,171	$ 405,000
3xx State	$ -	$ -
4xx Federal	$ -	$ -
5xx-6xx Other Financing Sources	$ -	$ -
Total Revenue	**$ 1,253,171**	**$ 405,000**
Total Fund Balance, July 1, 2025 Available to Appropriate		$ 750,006
Total Available to Appropriate		**$ 1,155,006**

Be it further resolved that $385,000 of the total available to appropriate in the School Activities Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
2xx Support Services		
28x-29x Other Central Support	$ 395,600	$ 385,000
4xx-6xx Other Financing Uses	$ -	
Total Appropriated	**$ 395,600**	**$ 385,000**
Projected June 30, 2025 Fund Balance		**$ 770,006**

Further Resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Revenues over expenditures (expenditures over revenues)	$ 857,571	$ 20,000