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 2026-2027 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 2026-27 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:

Revenue:	**2025-26 Budget**	**Original Budget**
1xx Local	$ 1,990,971	$ 1,943,364
3xx State	$ 11,280,609	$ 11,277,434
4xx Federal	$ 252,248	$ 251,817
5xx-6xx Other Financing Sources	$ 411,280	$ 434,707
Total Revenue	**$ 13,935,108**	**$ 13,907,322**
Total Fund Balance, July 1, 2026 Available to Appropriate		$ 1,778,417
Total Available to Appropriate		**$ 15,685,738**

Be it further resolved that $15,682,936 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	$ 6,550,246	$ 6,211,895
12x Added Needs	$ 1,912,945	$ 1,964,356
13x Adult Education	$ -	$ -
2xx Support Services		
21x Pupil Support	$ 805,036	$ 824,223
22x Instructional Staff Support	$ 172,001	$ 120,892
23x General Administration	$ 334,307	$ 328,076
24x School Administration	$ 818,676	$ 838,957
25x Business Services	$ 280,171	$ 311,465
26x Operations and Maintenance	$ 1,597,515	$ 1,548,063
27x Transportation	$ 930,475	$ 883,302
28x Central Support Services	$ 374,818	$ 304,204
29x Other Support Services (Athletics)	$ 466,031	$ 454,142
3xx Community Services	$ 25,468	$ 28,094
4xx-6xx Other Financing Uses	$ 66,121	$ 43,221
Total Appropriated	**$ 14,333,810**	**$ 13,860,889**
Projected June 30, 2027 Fund Balance		**$ 1,824,849**

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	$ (398,702)	$ 46,432
Projected Fund Balance as a percentage of expenditures	12.41%	13.17%

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 2026-2027 to be used as follows:

Revenue:	**2025-26 Budget**	**Original Budget**
1xx Local	$ 62,279	$ 62,313
3xx State	$ 137,677	$ 137,677
4xx Federal	$ 526,874	$ 508,874
5xx-6xx Other Financing Sources	$ -	$ -
Total Revenue	**$ 726,830**	**$ 708,864**
Total Fund Balance, July 1, 2026 Available to Appropriate		$ 150,247
Total Available to Appropriate		**$ 859,111**

Be it further resolved that $859,111 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	$ 758,841	$ 704,821
4xx-6xx Other Financing Uses	$ 20,000	$ 20,000
Total Appropriated	**$ 778,841**	**$ 724,821**
Projected June 30, 2027 Fund Balance		**$ 134,290**

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)	$ (52,011)	$ (15,957)
Projected Fund Balance as a percentage of expenditures	19.29%	18.53%

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 2026-2027 to be used as follows:

Revenue:	**2025-26 Budget**	**Original Budget**
1xx Local	$ 550,000	$ 315,000
3xx State	$ -	$ -
4xx Federal	$ -	$ -
5xx-6xx Other Financing Sources	$ -	$ -
Total Revenue	**$ 550,000**	**$ 315,000**
Total Fund Balance, July 1, 2026 Available to Appropriate		$ 326,675
Total Available to Appropriate		**$ 641,675**

Be it further resolved that $641,675 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	$	350,000	$	300,000
4xx-6xx Other Financing Uses	$	175,000	$	-
Total Appropriated	**$**	**525,000**	**$**	**300,000**
Projected June 30, 2026 Fund Balance			**$**	**341,675**

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)	$	25,000	$	15,000