



Polk County Schools

MEMORANDUM

To: Polk County Board of Education
From: Debora Lovelace, Finance Officer
Date: June 8, 2026
Year- End Amendment Resolution for 2025-2026

Background Information:

State sends Budget Revisions after final Board Meeting.

Current Status:

Adoption of this resolution allows Chief Officer for School Finance to record any State, Federal and Local Budget Revisions, continue maximizing funds and balance budget after the last Board meeting in June. In addition, the resolution prevents the Board from having to call a special meeting to approve items by June 30. Final budget amendment for the fiscal year will be presented to the Board at the first meeting in fiscal year 2026-2027.

Recommendation:

Recommend the Board of Education be presented with the attached Year-End Amendment resolution for approval.

2025-2026 Year-End Amendment Resolution

The Board of Education authorizes the Financial Officer to approve budget amendments on June 30, 2026, to balance budget to actual expenditures for state position allocations and non-allocated line items, and to transfer State, federal and local funds as needed to maximize state funding.

Passed by a majority of the Board of Education of Polk County on the 8th day of June, 2026.

Board Chairman

Superintendent