



RESOLUTION 2026-06

A RESOLUTION OF THE ESCAMBIA CHILDREN'S TRUST AUTHORIZING THE EXECUTIVE DIRECTOR TO AMEND ESCAMBIA CHILDREN'S TRUST POLICY MANUAL PART TWO, FUNDING COMMUNITY ORGANIZATIONS, AMENDING SUBSECTION 2.3 AND CREATING A NEW SUBSECTION 2.4, REGARDING BUDGET AMENDMENT POLICY, AND RENUMBERING CURRENT SUBSECTIONS 2.4 AND 2.5.

WHEREAS, the ECT Board finds that the Escambia Children's Trust Policy Manual requires amendment from time to time to accurately reflect the policy of the Trust; and

WHEREAS, the proposed amendment to the policy manual serves a compelling public purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE ESCAMBIA CHILDREN'S TRUST OF ESCAMBIA COUNTY, FLORIDA:

Section 1: Recitals. The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. Amendment. Escambia Children's Trust Policy Manual Part Two, Funding Community Organizations, Section II, Policies Pertaining to the Award of Funding to Community Organizations, is hereby amended to amend Subsection 2.3 and create a new Subsection 2.4, Budget Amendment Policy, and to renumber current Subsections 2.4 and 2.5 as Subsections 2.5 and 2.6, respectively, as follows (words underlined are additions and words ~~stricken~~ are deletions):

2.3 Contract Amendments for Funded Community Organizations.

A. Guidelines

1. Proposed amendments should not compromise the original intent or intended outcome of the funded project. Any changes to deliverables or performance measures require prior written approval from the Trust.
2. The Trust's approval of amendment requests will take into consideration if there is sufficient time for the funded project to be delivered within the contract term.
- ~~3. Revisions to the ECT-approved grantee detailed line item budget require the submission of a written budget revision request. The budget revision request must show the line item(s)~~

~~from which dollars are being moved and the line item(s) to which dollars are being added as well as the justification for the revision.~~

B. Approval Threshold

1. Proposed amendments that compromise the original intent or intended outcome of the funded project will not be approved.

~~2. No contract amendment will be required for budget revisions that are less than 10% of the overall budget.~~

3. All Budget revision requests shall be presented to the Board for consideration at a publicly noticed meeting. ~~to move 10% or more of the overall budget between or among line items require prior written Trust approval. No contract amendment will be required so long as the original intent and intended outcomes of the contract are maintained. Requests that exceed 10% shall be presented to the Board for consideration at a publicly noticed meeting.~~

~~4. Financial Amendment process for budget revision exceeding 10%~~

~~a) Requested budget revisions must first be vetted with the ECT staff as coordinated by the Director of Finance to include Director of Programs and Performance. Any financial changes must be within the scope of the original intent of the program and spirit of the contract for ECT staff to support such changes~~

~~b) Once vetted, the provider must complete a Project Budget Template – Budget Amendment Form and return the form to Director of Finance for review and analysis by ECT staff.~~

~~e) ECT team will then present the budget revision to the Board of Directors, Program Committee and/or Finance Committee if appropriate. Should the budget revision~~

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~~request be approved, the request will go on to the full ECT Board of Directors for approval at the following board meeting.~~

~~d) Once the budget revision is approved, ECT will work with the provider to update the revised budget in the SAMIS system.~~

~~e) Should additional funding outside of current contractual limits be extended, a subsequent amendment to the current contract will be required.~~

~~f) Should the budget revision not pass the ECT Board, the provider will be required to meet original commitments in the current, executed contract or return to the process detailed above to identify a path forward to meet intent of the contract.~~

C. Change of Scope (Program)

1. Requested program (scope of work) changes must be first informally vetted with the ECT staff as coordinated by the Director of Program and Performance to include the Director of Finance at a minimum. Any changes must be within the scope of the original intent of the program and spirit of the contract for ECT staff to support such changes.

2. Once vetted, the provider must complete a Change of Scope of Work Form and return to Director of Programs and Performance for formal vetting. If the budget is also changing, a Project Budget Template – Budget Amendment Form must be completed.

3. ECT team will then present the change of scope request to the Board of Directors, Program Committee. Should the change of scope request be approved by the Program Committee, the request will be presented to the full ECT Board of Directors for approval at the following board meeting.
4. Once the change of scope is approved, ECT will provide an amendment to the current contract that provides a legal agreement for the proposed changes.
5. Should the change of scope not pass the ECT Board, the provider will be required to meet original commitments in the current, executed contract or return to the process detailed above to identify a path forward to meet intent of the contract.

2.4 Budget Amendments for Funded Community Organizations

1. Purpose. This policy establishes guidelines for budget adjustments by contracted providers to ensure financial accountability, program integrity, and effective stewardship of Escambia Children's Trust (ECT) funds. Budget adjustments are permitted to provide flexibility in program implementation but must be justified, documented, and aligned with the approved scope of services and outcomes.
2. Policy Statement.
 - a. Providers are expected to adhere to their ECT-approved budgets and use funds consistent with their contractual purpose. Budget adjustments should occur **only when necessary** to:
 - i. Enhance program effectiveness or efficiency,
 - ii. Respond to an unforeseen, justified programmatic need, or
 - iii. Ensure full use of funds in support of contract deliverables.
 - b. Budget adjustments **shall not** be used to shift costs for convenience, cover unrelated expenses, or alter the approved scope, population, or objectives of the funded program.
3. Authority and Limits.
 - a. Number of Adjustments. Providers may submit a maximum number of two (2) budget adjustment(s) per contract year, provided that the budget can only be amended up to ten percent (10%) of the total contract budget per contract year. Notwithstanding the foregoing, providers are permitted to submit an amended budget at each contract renewal period that does not count towards their maximum number of budget adjustments or the ten percent threshold for the proceeding contract year up for renewal.
 - b. Approval Process.
 - i. Before presentation to the Program Committee, ECT staff must review Budget amendment requests for alignment with contract terms, fiscal integrity, and program outcomes.
 - ii. After ECT staff conducts and is satisfied by its review, the Budget amendment requests must then be presented to the Program Committee for approval and recommendation to the full Board.
 - iii. Should the Budget amendment request be approved, the request will go to the full ECT Board of Directors for approval at the following regularly scheduled board meeting.
 - iv. Should the budget revision not pass the ECT Board, the provider will be

required to meet original commitments in the current, executed contract.

4. Required Justification.
 - a. All requests must include a written justification that demonstrates:
 - i. The **reason** for the adjustment,
 - ii. The **programmatic impact** and how it supports contract goals,
 - iii. That the adjustment **does not change** the scope, scale, or target population of the program,
 - iv. That the proposed use of funds remains **allowable and allocable** under ECT policy.
 - b. Requests lacking adequate justification or documentation will be denied.
5. Prohibited Uses of Budget Adjustments. Budget adjustments may not be used to:
 - a. Shift funds between categories without a clear programmatic benefit,
 - b. Increase administrative or indirect costs,
 - c. Create or fund new program activities not included in the original contract,
 - d. Cover cost overruns due to mismanagement or noncompliance,
 - e. Reclassify unallowable costs as allowable.
6. Submission and Documentation.
 - a. Once budget amendment is approved by the full Board of Directors, the providers must submit a **Budget Adjustment Request in SAMIS** detailing the original and revised line items and justification.
 - b. Approved adjustments must be reflected in the provider's budget records and subsequent invoices.
 - c. Documentation of all approved and denied requests shall be maintained by ECT and the provider for audit purposes.
7. Monitoring and Compliance.
 - a. ECT staff will monitor budget adjustment activity as part of fiscal oversight. Unjustified adjustments may trigger enhanced fiscal review or affect future funding consideration.
8. Review and Updates.
 - a. This policy will be reviewed by the Director of Finance and Executive Director and updated as needed to reflect best practices in grants management and fiscal accountability.

2.4 2.5 Non-Competitive Funding to Community Organizations

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2.5 2.6 Protests

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Section 3. Severability. If any section, subsection, paragraph, sentence, clause, phrase, or portion of this Policy is for any reason found void, invalid, unlawful, or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, independent, and severable provision such holding shall not affect the validity of the remaining portions of this

Policy.

Section 4. Inclusion in the Policy Manual. It is the intention of the Escambia Children's Trust that the provisions of this Policy shall become and be made a part of the Escambia Children's Trust Policy Manual; and that the sections of this Policy or the Escambia Children's Trust Policy Manual may be renumbered or re-lettered in order to accomplish such intentions.

Section 5. Effective Date. This Policy shall become effective upon the date approval is granted by the Escambia Children's Trust.

DONE AND ENACTED this 10th day of February, 2026.

By: Rex Northup, M.D.
Dr. Rex Northup, Chairman

ATTEST:
By: Lindsey Cannon
Lindsey Cannon, Executive Director