

1 CHILDREN'S TRUST  
2 OF ALACHUA COUNTY  
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5 **RESOLUTION 2020-4**  
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8 **A RESOLUTION OF THE CHILDREN'S TRUST OF ALACHUA**  
9 **COUNTY FLORIDA, ADOPTING PROGRAM AND FUNDING POLICIES**  
10 **NO. 2; PROVIDING THAT ANY RESOLUTION IN CONFLICT IS**  
11 **REPEALED; PROVIDING AN EFFECTIVE DATE.**  
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15 **WHEREAS**, the Children's Trust of Alachua County (Trust) believes that board-  
16 adopted policies should be utilized to facilitate the efficient transaction of the public's  
17 business; and

18 **WHEREAS**, the Trust's has adopted policies regarding certain financial matters and  
19 the authority of the Executive Director; and

20 **WHEREAS**, the Board wishes to adopt a policy providing for certain "in-between  
21 line items" budget amendments by adopting the policy, attached as Program and Funding  
22 Policies No. 2.

23 **NOW, THEREFORE, BE IT RESOLVED BY THE CHILDREN'S TRUST OF**  
24 **ALACHUA COUNTY, FLORIDA:**  
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- 26 **1.** That Exhibit A, titled Program and Funding Policies No. 2. shall constitute the  
27 policy that provides direction for the budgetary policies set forth therein.  
28 **2.** That any resolution in conflict with this Resolution is hereby repealed.  
29 **3.** That this Resolution shall take effect on May 18, 2020, 2020.  
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DULY ADOPTED in regular session, this 18 day of May, 2020.

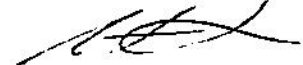
**CHILDREN'S TRUST OF  
ALACHUA COUNTY**

ATTEST:

By:   
\_\_\_\_\_  
Lee Pinkoson, Chair

\_\_\_\_\_  
Jesse K. Irby II, Clerk

(SEAL)

APPROVED AS TO FORM  
  
\_\_\_\_\_  
Alachua County Attorney



## **Program and Funding Policies**

### **No: 2**

Adoption Date: May 18, 2020

Effective Date: May 18, 2020

Review Date:

Revised Date:

This Policy supersedes and replaces any previous versions

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## **Program Budgets and Budget Amendments**

### **Purpose:**

To ensure that funds are spent for their intended purpose with consideration to protecting the interests and investment of both the taxpayers and the Children's Trust of Alachua County (CTAC).

### **Policy:**

Establishes a policy for budgets and budget amendments for programs funded by the Trust.

#### 1. Budget Guidelines

(to be drafted and a later date)

#### 2. Budget Amendments

##### A. Guidelines

- 1) Proposed budget amendments should not compromise the original intent or intended outcome of the program.
- 2) CTAC strongly encourages funds to be utilized for Direct Services. Budget amendments to move funds from Direct Services to indirect expenses will require approval of the Trust
- 3) CTAC's approval of budget amendment requests will take into consideration if there is sufficient time for the funded goods or services to be utilized by the end of the contract term.
- 4) Prior approval by CTAC is needed for redirecting funds of any amount within a line item for different expenses than those that were approved by CTAC in the original budget submission. A request for approval should be submitted via email to CTAC's assigned contract manager.
- 5) CTAC staff must approve salary changes or staff reclassifications for a CTAC-funded position.

- 6) Budget Amendments and narratives must be submitted to the CTAC showing the line item(s) from which dollars are being moved and the line item to which dollars are being added. These detailed narratives should explain the reason for the request, including what has occurred that was unanticipated at the time that the budget was submitted to CTAC.
- 7) The Provider is may not be awarded more than one approved budget amendment per quarter, per CTAC contract.

#### B. Approval Thresholds

- 1) Budget amendments in-between line items in the amount of 10% of the overall budget or less or less require CTAC staff approval and must be submitted by the last day of the month to be considered for that month. CTAC's Executive Director or his/her designee(s) will review and decide to approve or deny all budget amendment requests of 10% of the budget or less. No contract amendment will be required for amendments approved that are less than 10% of the overall budget.
- 2) Budget amendment requests in-between line items greater than 10% of the overall budget or more for a CTAC-funded program require Trust approval and a contract amendment. Requests that exceed 10% shall be administered in the following manner:
  - i. The contractor's Executive Director, or equivalent position, shall submit a letter to CTAC's Executive Director with a detailed description of the proposed budget amendment, along with a revised budget and narrative as described in Section 2 (A)(6).
  - ii. CTAC's staff will make a recommendation to the Trust. The Trust will consider the request at a publicly-noticed meeting.
  - iii. The last day to request budget amendments will be July 15 for October-September. If these submission due dates fall on a holiday or weekend, the following business day will apply.
  - iv. CTAC may waive the deadlines at their sole discretion