

Introduced by Council Member Miller:

**ORDINANCE 2026-102**

AN ORDINANCE PERTAINING TO THE ANNUAL BUDGET PROPOSAL; AMENDING SECTION 106.106 (BALANCED BUDGET AND BUDGET STABILIZATION RESERVE), PART 1 (GENERAL PROVISIONS), CHAPTER 106 (BUDGET AND ACCOUNTING CODE), *ORDINANCE CODE*, TO PROVIDE THAT THE ANNUAL BUDGET PROPOSAL SHALL NOT BE CONSIDERED A BALANCED BUDGET IF IT FAILS TO CONTAIN AN APPROPRIATION FOR EACH COMPLETION GRANT OR SIMILAR FINANCIAL INCENTIVE EXPECTED TO BECOME PAYABLE DURING THE FISCAL YEAR OF THE PROPOSED BUDGET; PROVIDING FOR CODIFICATION INSTRUCTIONS; PROVIDING AN EFFECTIVE DATE.

**BE IT ORDAINED** by the Council of the City of Jacksonville:

**Section 1. Amending Section 106.106 (Balanced Budget and Budget Stabilization Reserve), Part 1 (General Provisions), Chapter 106 (Budget and Accounting Code), Ordinance Code.** Section 106.106 (Balanced Budget and Budget Stabilization Reserve), Part 1 (General Provisions), Chapter 106 (Budget and Accounting Code), *Ordinance Code*, is hereby amended to read as follows:

**CHAPTER 106 - BUDGET AND ACCOUNTING CODE**

**PART 1. - GENERAL PROVISIONS**

**\* \* \***

**Sec. 106.106. - Balanced Budget and Budget Stabilization Reserve.**

(a) *Balanced Budget.*

- (1) The annual General Fund/General Services District budget for recurring expenditures of the City of Jacksonville shall be

1 balanced from current year revenues. Current year revenue for  
2 the purposes of this Section shall not include General  
3 Fund/General Services District Operating or Emergency  
4 Reserves. Any use of Operating or Emergency Reserves for non-  
5 recurring expenditures shall be limited in total to one and  
6 one-quarter percent (1.25%) of the General Fund/General  
7 Services District proposed budget and shall be subject  
8 further to all other restrictions for uses of these funds.

9 (2) The annual General Fund budget shall contain, at a minimum:

- 10 (i) Operating costs sufficient to maintain operations for  
11 the fiscal year;  
12 (ii) Debt service;  
13 (iii) Transfers to independent agencies;  
14 (iv) Funding for renewal, replacement and improvement of  
15 capital assets;  
16 (v) Funding of reserves; and  
17 (vi) Funding of contingencies.

18 (3) The annual budget proposal shall not be considered a balanced  
19 budget if it contains any of the following:

- 20 (i) A two percent overall lapse of the General Fund/General  
21 Services District proposed budget,  
22 (ii) A four percent per department lapse, including  
23 Constitutional Officers, or  
24 (iii) A combined use of General Fund/General Services District  
25 Operating Reserves or Emergency Reserves greater than  
26 one and one-quarter percent of the General Fund/General  
27 Services District proposed budget.

28 (4) The annual budget proposal shall not be considered a balanced  
29 budget if it fails to contain an appropriation for each  
30 completion grant or similar financial incentive scheduled to  
31 become payable during the fiscal year of the subject proposed

budget.

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**Section 2. Codification Instructions.** The Codifier and the Office of General Counsel are authorized to make all chapter and division "tables of contents" consistent with the changes set forth herein. Such editorial changes and any others necessary to make the *Ordinance Code* consistent with the intent of this legislation are approved and directed herein, and changes to the *Ordinance Code* shall be made forthwith and when inconsistencies are discovered.

**Section 3. Effective Date.** This Ordinance shall become effective upon signature by the Mayor or upon becoming effective without the Mayor's signature.

Form Approved:

/s/ Mary E. Staffopoulos

Office of General Counsel

Legislation Prepared By: Mary E. Staffopoulos

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