

1 Introduced by Council Member Salem and amended by the Rules Committee:  
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4 **ORDINANCE 2023-874-E**

5 AN ORDINANCE AMENDING CHAPTER 106 (BUDGET AND  
6 ACCOUNTING CODE), *ORDINANCE CODE*; AMENDING  
7 SECTION 106.103 (DEFINITIONS), PART 1 (GENERAL  
8 PROVISIONS), CHAPTER 106 (BUDGET AND ACCOUNTING  
9 CODE), *ORDINANCE CODE*, AND SECTION 106.215  
10 (SUPPLEMENTAL APPROPRIATION AND REVENUE  
11 REDUCTION LIMITATIONS), SUBPART A (BUDGETS AND  
12 BUDGET ORDINANCES; MILLAGE LEVY), PART 2  
13 (BUDGETS), CHAPTER 106 (BUDGET AND ACCOUNTING  
14 CODE), *ORDINANCE CODE*, TO AMEND THE DEFINITION  
15 OF RESERVE OR RESERVE FUND TO INCLUDE  
16 CONTINGENCIES AND TO CLARIFY THE NUMBER OF VOTES  
17 REQUIRED FOR APPROPRIATIONS FROM GENERAL FUND  
18 OPERATING RESERVES OR ITS VARIOUS CONTINGENCIES;  
19 PROVIDING CODIFICATION INSTRUCTIONS; PROVIDING  
20 AN EFFECTIVE DATE.  
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22 **BE IT ORDAINED** by the Council of the City of Jacksonville:

23 **Section 1. Amending Section 106.103 (Definitions), Part 1**  
24 **(General Provisions), Chapter 106 (Budget and Accounting Code), and**  
25 **Section 106.215 (Supplemental appropriation and revenue reduction**  
26 **limitations), Subpart A (Budgets and Budget Ordinances; Millage**  
27 **Levy), Part 2 (Budgets), Chapter 106 (Budget and Accounting Code),**  
28 ***Ordinance Code*.** Section 106.103 (Definitions), Part 1 (General  
29 Provisions), Chapter 106 (Budget and Accounting Code), and Section  
30 106.215 (Supplemental appropriation and revenue reduction  
31 limitations), Subpart A (Budgets and Budget Ordinances; Millage

1 Levy), Part 2 (Budgets), Chapter 106 (Budget and Accounting Code),  
2 Ordinance Code, are hereby amended to read as follows:

3 **CHAPTER 106 - BUDGET AND ACCOUNTING CODE**

4 **PART 1. - GENERAL PROVISIONS**

5 \* \* \*

6 **Sec. 106.103. - Definitions.**

7 In this Chapter, unless the context otherwise requires:

8 \* \* \*

9 (aa) Reserve/Contingency or reserve/contingency fund means a sum of  
10 money set aside by the Council for:

11 (1) a general purpose, but without specific allocation to an  
12 activity or project, to be transferred at a later date to  
13 spend on specific activities or projects, or

14 (2) to serve as a contingency fund for unexpected increases in  
15 the expenditures or unexpected decreases in revenues  
16 attributed to specific activities and projects within the  
17 general purpose of the ~~reserve~~ fund.

18 \* \* \*

19 **PART 2. - BUDGETS**

20 **SUBPART A. - BUDGETS AND BUDGET ORDINANCES; MILLAGE LEVY**

21 \* \* \*

22 **Sec. 106.215. - Supplemental appropriation and revenue reduction**  
23 **limitations.**

24 (a) All supplemental appropriations, regardless of by whom proposed,  
25 shall conform to the following requirements:

26 (1) Appropriations shall be budget neutral for the then current  
27 fiscal year;

28 (2) Appropriation ordinances shall provide a certification  
29 that funds appropriated in said ordinance are either funded  
30 from non-city grant revenues or matched with identified  
31 balancing expenditure reductions.

1 (3) This subsection (a) shall not apply to appropriations from  
2 reserves/contingencies.

3 (b) All appropriations from General Fund Operating Reserves (e.g.  
4 fund balance) or from any contingency from any fund ~~reserves~~  
5 (which do not include the Emergency Reserve), with the ~~sole~~  
6 exception of the Federal Matching Grant Contingency Reserve, the  
7 Continuation Grant Match Contingency Reserve, the F.I.N.D. Grant  
8 Match Contingency Reserve, and the Executive Operating  
9 Contingency Reserve, shall require the approval of two-thirds  
10 of the Council members present. Any waiver by ordinance of this  
11 Section shall require the approval of two-thirds of the Council  
12 Members present. For purposes of this Section, the number of  
13 Council Members present shall mean all Council Members present  
14 and counted for purposes of determining a quorum, regardless of  
15 any voting abstentions.

16 \* \* \*

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

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

1 Form Approved:

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3           /s/ Mary E. Staffopoulos          

4 Office of General Counsel

5 Legislation Prepared By: Mary E. Staffopoulos

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