

1 Introduced by Council Member Lahnen and Co-Sponsored by Council  
2 Members Howland, Miller, Freeman, Arias, Salem, White, Amaro,  
3 Diamond, J. Carlucci, Gay, Carrico and Carlucci and amended by the  
4 Rules Committee:  
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7 **ORDINANCE 2024-990-E**

8 AN ORDINANCE AMENDING SECTION 106.106 (BALANCED  
9 BUDGET AND BUDGET STABILIZATION RESERVE), PART  
10 1 (GENERAL PROVISIONS), CHAPTER 106 (BUDGET AND  
11 ACCOUNTING CODE), *ORDINANCE CODE*, TO LIMIT THE  
12 USE OF OPERATING OR EMERGENCY RESERVES FOR NON-  
13 RECURRING EXPENDITURES TO ONE AND ONE-QUARTER  
14 PERCENT (1.25%) OF THE GENERAL FUND/GENERAL  
15 SERVICES DISTRICT PROPOSED BUDGET AND TO PROVIDE  
16 THAT THE USE OF OPERATING OR EMERGENCY RESERVES  
17 FOR NON-RECURRING EXPENDITURES IN EXCESS OF ONE  
18 AND ONE-QUARTER PERCENT (1.25%) OF THE GENERAL  
19 FUND/GENERAL SERVICES DISTRICT PROPOSED BUDGET  
20 SHALL NOT BE CONSIDERED A BALANCED BUDGET;  
21 AMENDING SECTION 106.203 (CONTENTS), SUBPART A  
22 (BUDGETS AND BUDGET ORDINANCES; MILLAGE LEVY),  
23 PART 2 (BUDGETS), CHAPTER 106 (BUDGET AND  
24 ACCOUNTING CODE), *ORDINANCE CODE*, TO DELETE  
25 DUPLICATIVE LANGUAGE REGARDING WHAT CONSTITUTES  
26 A BALANCED BUDGET; PROVIDING FOR CODIFICATION  
27 INSTRUCTIONS; PROVIDING AN EFFECTIVE DATE.  
28

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

30 **Section 1. Amending Section 106.106 (Balanced Budget and**  
31 **Budget Stabilization Reserve), Part 1 (General Provisions), Chapter**

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

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

6 **PART 1. - GENERAL PROVISIONS**

7 \* \* \*

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

9 (a) *Balanced Budget.*

10 (1) The annual General Fund/General Services District budget for  
11 recurring expenditures of the City of Jacksonville shall be  
12 balanced from current year revenues. Current year revenue for  
13 the purposes of this Section shall not include General  
14 Fund/General Services District Operating or Emergency  
15 Reserves. Any use of Operating or Emergency Reserves for non-  
16 recurring expenditures shall be limited in total to one and  
17 one-quarter percent (1.25%) of the General Fund/General  
18 Services District proposed budget and shall be subject  
19 further to all other restrictions for uses of these funds  
20 ~~unassigned general fund general service district fund~~  
21 ~~balance.~~

22 (2) The annual General Fund budget shall contain, at a minimum:  
23 (i) Operating costs sufficient to maintain operations for  
24 the fiscal year;  
25 (ii) Debt service;  
26 (iii) Transfers to independent agencies;  
27 (iv) Funding for renewal, replacement and improvement of  
28 capital assets;  
29 (v) Funding of reserves; and  
30 (vi) Funding of contingencies.

31 (3) The annual budget proposal shall not be considered a balanced

1 budget if it contains any of the following:

2 (i) A two percent (2%) overall lapse of the General  
3 Fund/General Services District proposed budget,

4 (ii) A four percent (4%) per department lapse, including  
5 Constitutional Officers, or

6 (iii) A combined use of General Fund/General Services District  
7 Operating Reserves or Emergency Reserves greater than  
8 one and one-quarter percent (1.25%) of the General  
9 Fund/General Services District proposed budget.

10 \* \* \*

11 **Section 2. Amending Section 106.203 (Contents), Subpart A**  
12 **(Budgets and Budget Ordinances; Millage Levy), Part 2 (Budgets),**  
13 **Chapter 106 (Budget and Accounting Code), Ordinance Code.** Section  
14 106.203 (Contents), Subpart A (Budgets and Budget Ordinances; Millage  
15 Levy), Part 2 (Budgets), Chapter 106 (Budget and Accounting Code),  
16 *Ordinance Code*, is hereby amended to read as follows:

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

18 \* \* \*

19 **PART 2. - BUDGETS**

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

21 \* \* \*

22 **Sec. 106.203. - Contents.**

23 (a)The annual budget ordinance of the general government and of the  
24 independent agencies shall be limited to recognizing the City's  
25 authorized and approved revenues, expenses, contingencies and  
26 reserves, and shall not include reorganizations, codifications, or  
27 the establishment of new fees, all of which shall be established  
28 by separate ordinance. The annual budget proposals of the general  
29 government and of the independent agencies shall be composed of  
30 two parts, an operating budget and a capital improvement budget.  
31 The operating budget part of the general government shall contain

1 an appropriation to the mobile equipment account of the Fleet  
 2 Management Division and the mobile equipment accounts of the  
 3 various activities in the Enterprise Funds in a combined amount at  
 4 least equal to the depreciation and proceeds from surplus sales of  
 5 mobile equipment of the current fiscal year. The appropriation  
 6 shall be calculated as an annualized projection based on the  
 7 current fiscal year's first six months of depreciation and surplus  
 8 sales of equipment adjusted as necessary. The annual budget  
 9 proposals shall in all other ways be set forth in such form and  
 10 detail as the Mayor or each independent agency may determine. ~~The~~  
 11 ~~budget shall not be considered a balanced budget if it contains~~  
 12 ~~either a two percent overall lapse, or a four percent per~~  
 13 ~~department lapse, including Constitutional Officers.~~

14 \* \* \*

15 **Section 3. Codification Instructions.** The Codifier and the  
 16 Office of General Counsel are authorized to make all chapter and  
 17 division "tables of contents" consistent with the changes set forth  
 18 herein. Such editorial changes and any others necessary to make the  
 19 *Ordinance Code* consistent with the intent of this legislation are  
 20 approved and directed herein, and changes to the *Ordinance Code* shall  
 21 be made forthwith and when inconsistencies are discovered.

22 **Section 4. Effective Date.** This Ordinance shall become  
 23 effective upon signature by the Mayor or upon becoming effective  
 24 without the Mayor's signature.

25  
26 Form Approved:

27  
28           /s/ Mary E. Staffopoulos          

29 Office of General Counsel

30 Legislation Prepared By: Mary E. Staffopoulos