

1 Introduced by Council Member Lahnen:
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4 **ORDINANCE 2024-990**

5 AN ORDINANCE AMENDING SECTION 106.106 (BALANCED
6 BUDGET AND BUDGET STABILIZATION RESERVE), PART
7 1 (GENERAL PROVISIONS), CHAPTER 106 (BUDGET AND
8 ACCOUNTING CODE), *ORDINANCE CODE*, TO LIMIT THE
9 USE OF OPERATING OR EMERGENCY RESERVES FOR NON-
10 RECURRING EXPENDITURES TO ONE AND ONE-QUARTER
11 PERCENT (1.25%) OF THE GENERAL FUND/GENERAL
12 SERVICES DISTRICT PROPOSED BUDGET AND TO PROVIDE
13 THAT THE USE OF OPERATING OR EMERGENCY RESERVES
14 FOR NON-RECURRING EXPENDITURES IN EXCESS OF ONE
15 AND ONE-QUARTER PERCENT (1.25%) OF THE GENERAL
16 FUND/GENERAL SERVICES DISTRICT PROPOSED BUDGET
17 SHALL NOT BE CONSIDERED A BALANCED BUDGET;
18 AMENDING SECTION 106.203 (CONTENTS), SUBPART A
19 (BUDGETS AND BUDGET ORDINANCES; MILLAGE LEVY),
20 PART 2 (BUDGETS), CHAPTER 106 (BUDGET AND
21 ACCOUNTING CODE), *ORDINANCE CODE*, TO DELETE
22 DUPLICATIVE LANGUAGE REGARDING WHAT CONSTITUTES
23 A BALANCED BUDGET; PROVIDING FOR CODIFICATION
24 INSTRUCTIONS; PROVIDING AN EFFECTIVE DATE.
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26 **BE IT ORDAINED** by the Council of the City of Jacksonville:

27 **Section 1. Amending Section 106.106 (Balanced Budget and**
28 **Budget Stabilization Reserve), Part 1 (General Provisions), Chapter**
29 **106 (Budget and Accounting Code), Ordinance Code.** Section 106.106
30 (Balanced Budget and Budget Stabilization Reserve), Part 1 (General
31 Provisions), Chapter 106 (Budget and Accounting Code), *Ordinance*

1 Code, is hereby amended to read as follows:

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

3 **PART 1. - GENERAL PROVISIONS**

4 * * *

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

6 (a) *Balanced Budget.*

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

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

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

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

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

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

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

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24 Form Approved:

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26 /s/ Mary E. Staffopoulos

27 Office of General Counsel

28 Legislation Prepared By: Mary E. Staffopoulos

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