

1 Introduced by Council Member Salem:
2
3

4 **ORDINANCE 2023-874**

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.

21
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 various contingencies ~~reserves~~ (which do not
5 include the Emergency Reserve), with the ~~sole~~ exception of the
6 Federal Matching Grant Contingency Reserve, the Continuation
7 Grant Match Contingency Reserve, the F.I.N.D. Grant Match
8 Contingency Reserve, and the Executive Operating Contingency
9 Reserve, shall require the approval of two-thirds of the Council
10 members present. Any waiver by ordinance of this Section shall
11 require the approval of two-thirds of the Council Members
12 present. For purposes of this Section, the number of Council
13 Members present shall mean all Council Members present and
14 counted for purposes of determining a quorum, regardless of any
15 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:

2

3 /s/ Mary E. Staffopoulos

4 Office of General Counsel

5 Legislation Prepared By: Mary E. Staffopoulos

6 GC-#1602077-v1-Ch_106_Code_Amends_(Salem).docx