

1 Introduced by Council Member Freeman:
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4 **RESOLUTION 2024-638**

5 A RESOLUTION ENCOURAGING THE USE OF COUNCIL
6 CONTINGENCY ACCOUNTS, WHEN AND WHERE
7 APPROPRIATE, IN A MANNER THAT CLEARLY INDICATES
8 EQUITY AMONG ALL COUNCIL MEMBERS WHEN PROPOSING
9 USES OF CONTINGENCY FUNDS AND DETERMINING HOW
10 THE FUNDS ARE SPENT; PROVIDING AN EFFECTIVE
11 DATE.
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13 **WHEREAS**, the City has traditionally used a variety of budgeting
14 and financing mechanisms when preparing and acting upon fiscal year
15 budgets and mid-year appropriations aimed at sound fiscal practices
16 in the best interests of the City and its taxpayers; and

17 **WHEREAS**, of utmost importance to the City Council in this
18 process is the application of said budgeting and financing mechanisms
19 in a way that promotes appropriate transparency, efficiency and
20 fairness in the budgeting and legislative process; and

21 **WHEREAS**, a common budgeting mechanism that has been utilized
22 over the years has been to place City funds in a contingency account
23 for a certain purpose while more specific information and parameters
24 are developed with respect to the particular initiative, project or
25 activity to be funded from that contingency; and

26 **WHEREAS**, one example of such a contingency account is the
27 Special Council Contingency into which various funds may be allocated
28 during the budget process which are ultimately used to fund a variety
29 of Council initiatives and programs proposed by each Council Member
30 or the Council as a whole; and

31 **WHEREAS**, in the proposed Fiscal Year (FY) 2024 budget

1 (2023-504-E) the Mayor included a contingency account known as the
2 "Council President Contingency account" into which funds were set
3 aside for various initiatives and programs to be identified and funded
4 during FY 2024 from this account; and

5 **WHEREAS,** by identifying a specific Council leadership position
6 in the name of said account, it could be implied that only that
7 individual was authorized to propose and make decisions on the use
8 of said funds without consideration of other programs or initiatives
9 Council Members may wish to propose; and

10 **WHEREAS,** the City Council wishes to discourage the use of such
11 contingency accounts in the future to ensure it is clear that
12 decisions with respect to use of City funds are to be made by the
13 Council as a whole and not by any particular Council Member or
14 leadership position on the Council; now therefore

15 **BE IT RESOLVED** by the Council of the City of Jacksonville:

16 **Section 1. Encouraging the Use of Council Contingency**
17 **Accounts, When and Where Appropriate, that Promote Equity Amongst All**
18 **Council Members in the Budgeting Process.** The City has historically
19 applied a variety of budgeting and financing mechanisms that encourage
20 and promote sound fiscal practices as well as efficiency, transparency
21 and fairness in the budgeting process. Such practices include the
22 establishment of contingency accounts where appropriate and when such
23 action supports and promotes good government. To further the goals
24 of fairness in budgeting, the Council encourages the use of
25 contingency accounts, only when/where appropriate, that are clearly
26 intended to promote equity amongst the Council Members in proposing
27 uses of contingency funds and in making decisions regarding how the
28 funds are spent. This practice should be used in lieu of creating
29 contingency accounts named in such a manner to suggest they are to
30 be overseen or administered by a particular Council Member or
31 leadership position.

1 **Section 2. Effective Date.** This Resolution shall become
2 effective upon signature by the Mayor or upon becoming effective
3 without the Mayor's signature.

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5 Form Approved:

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7 /s/ Mary E. Staffopoulos

8 Office of General Counsel

9 Legislation Prepared By: Mary E. Staffopoulos

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