



Taxation, Revenue and Utilization of Expenditures (TRUE) Commission

Wes Benwick, Chair
Robert Jones, Vice Chair
Joe Andrews, Secretary

RESOLUTION 2009-3

RECOMMENDATIONS ON THE CITY'S PROPOSED FY2009-10 BUDGET

WHEREAS, the TRUE Commission is composed of a variety of citizens representing community and business interests, all of whom bring a variety of skills to the process of reviewing and commenting upon City financial and management issues; and

WHEREAS, the TRUE Commission recognizes that the City's process of preparing, reviewing and approving the proposed FY2009-10 budget may be the most difficult budget process the City has undertaken since the creation of the first consolidated city/county budget in 1968; and

WHEREAS, the commission gratefully acknowledges the countless hours already devoted to the task by City staff and Council Members, and recognizes that much more time and effort will be required to bring the process to a successful completion; and

WHEREAS, the TRUE Commission recognizes its limitations in understanding the complexities of the City budget, but nevertheless feels that it has an important role to play in the process by presenting a citizen perspective on City finances and by offering several recommendations that appear to the commission to be worthy of City Council consideration for inclusion in the final adopted budget; now therefore

BE IT RESOLVED that the TRUE Commission hereby makes the following recommendations to the City Council Finance Committee regarding the proposed FY2009-10 City budget:

1. The Commission recommends that the Finance Committee reconsider its previous action and retain and fund the Office of Inspector General in the FY09-10 budget to give the committee the opportunity to review in-depth the office's operations and value and to determine whether it should be retained for the FY10-11 budget. As a function of the checks and balances that should be inherent in the balance of powers between the executive and legislative branches of government, the Mayor should have an internal audit staff subject to his direction to make investigations and search for efficiencies and operational improvements. The office appears to be producing tangible results (e.g. the recent Ed Ball Building operations contract report) and should be given a fair opportunity to prove its worth before a decision is made to eliminate it.

2. The Commission endorses Council Member Jack Webb's pending ordinance 2009-701 that would establish a tentative budget submission process in May several months prior to the formal budget submission now required in early July. This would give the City Council a valuable insight into the framework of the budget and offer an opportunity for the Council to help shape the tentative budget and tentative millage levy well in advance of having to take formal action.
3. The Commission recommends that the Finance Committee appoint a subcommittee on the budget process to make recommendations for the improvement of the budget adoption process. We agree with the JCCI's recently released report, *Our Money, Our City: Financing Jacksonville's Future*, which called for increased transparency, performance benchmarks and meaningful public involvement in the budget process. The Commission believes that the budget documents and presentations should be more readily available to the general public and should include sufficient detail about proposed revenues, expenditures, personnel and programs to allow interested citizens to judge the costs and benefits of the use of their tax dollars (see Nashville TN as an example).
4. The Commission recommends that the City Council adopt budget policies effective for the FY10-11 budget that require the Mayor to annually submit a proposed budget based on 95 percent of the expenditure level of the previous year's budget. This would enforce budgetary discipline and prioritization of governmental functions and encourage a continual search for improved efficiency and cost savings. The City Council could then approve enhancements to individual departmental budgets based on documentation of justifiable needs within the constraints of available revenues.
5. The Commission endorses Council Member Johnson's pending ordinance 2009-549 to restrict the number of Assistant Management Improvement Officers (AMIOs), to reach that reduced number by attrition over time, to prohibit the hiring of new AMIOs until such time as the cap has been reached, and to require the Human Resources Department to develop qualifications, job descriptions and pay ranges that will apply to the positions. The Commission recognizes the value of having positions at the Mayor's disposal to perform particular functions or address specific needs for limited periods of time without having to hire permanent, full-time employees where the long-term need may not exist, but believes that the number and use of the positions has proliferated beyond a reasonable level without appropriate City Council oversight and control.
6. The Commission recommends that to the extent possible, non-critical capital improvements be delayed and not begun during FY09-10. The group feels that many of these projects have merit and will ultimately be valuable to Jacksonville, but feels that major new projects (i.e. the Metropolitan Park redevelopment) should not be undertaken in a time of unprecedented budget stress. Delaying these projects until fiscal times are better sends a message of frugality and a willingness to delay the satisfaction of wants until needs are taken care of first.
7. Finally, the Commission recommends the following areas of expenditure to the Finance Committee for enhanced scrutiny during FY09-10 with an eye toward determining the relative costs and benefits of the programs, their value to the citizens of Jacksonville, and the potential for significant cost savings:
 - Jacksonville Human Rights Commission
 - Jacksonville Children's Commission
 - JEDC
 - Employee group health plans

- Jacksonville Journey
- The Capital Improvement Program (CIP)
- Public Service Grants
- Information technology functions
- Entertainment programs (parades, fireworks, festivals, concerts, Equestrian Center, etc.)

Adopted by vote of the Commission this 3rd day of September, 2009.

Wes Benwick, Chairman