**Taxation, Revenue, and Utilization**

**of Expenditures (TRUE) Commission**

**Daniel Henry, Chair**

**TRUE COMMISSION HYBRID IN-PERSON/VIRTUAL MEETING**

**Meeting Minutes**

**March 4, 2021**

**4:00 p.m.**

**Lynwood Roberts Room and virtually via Zoom platform**

**Attendance:** Commissioners Daniel Henry (via Zoom), John Roberts, Mark Merritt, Ramon Day, Velma Rounsville (via Zoom)

**Excused: C**ommissioner Keshan Chambliss

**Absent**: Commissioner Bruce Tyson

**Also**: Jeff Clements – Council Research; Melanie Wilkes and Eric Grantham – Council Support Services; Tommy Carter – Council Auditor’s Office

The meeting was convened at 4:03 p.m. and the attendees introduced themselves for the record.

Approval of minutes

The minutes of the February 4, 2020 Commission member-to-member virtual meeting were deferred to the next meeting, lacking a quorum physically present.

Public Comment

None

Auditor’s Report

Tommy Carter of the Auditor’s Office reported that his office had released 3 reports since the last TRUE Commission meeting, which were discussed at the last Audit Committee meeting:

#840 Quarterly Budget Summary Independent Agencies (does not include the City’s quarterly summary due to issues with year-end close-out with the new 1Cloud financial management system).

#767A Clerk of the Courts Follow –Up

#841 Supervisor of Elections Audit. Chairman Henry asked if there was any context for why the Supervisor of Elections was paying employees through 2 different payroll systems and why the Office of General Counsel needed to assist on solving the problem. Mr. Carter will investigate and report back.

Follow-up from questions posed at the last meeting: JTA bus fare revenues were down 49.4% last year to this; paratransit fares were down 31.8%. MV Transportation does the dispatching for the Connexion system. In response to a question from Commissioner Roberts about whether JTA reduced employment due to the COVID ridership reduction, Mr. Carter said JTA did change some of its routes and got CARES Act funding to help cover the shortfalls. Farebox revenue only covers about 8% of operating expenses anyway.

Committee Reports

Audit Committee: Commissioner Merritt said the committee met on February 25th and reviewed 8 audits going back to the JTA Paratransit Audit; that audit contained lots of interesting findings about log books and trip manifests being changed by the contractor.

#838 Budget Process Summary for FY20-21: the report provides a good overview of the process and a high level summary of the budget.

#839 Council Auditor’s Office Annual Report: provides and overview of the work of the office, which in 2020 included lots of time devoted to JEA issues.

#752B Mayor’s Office Travel Audit Follow-Up: the original audit goes back to the Mayor Alvin Brown administration when several questions were raised about how certain travel was approved and funded; all issues have now been cleared.

#840 Independent Agency Quarterly Budget Summary through December 2020: most agencies are doing fairly well, but the Jacksonville Aviation Authority is heavily dependent on CARES Act funding due to help cover revenue losses due to the tremendous reduction in flights by the airline industry, which is facing a slow recovery from the COVID pandemic. The JAA also substantially reduced its workforce. JTA’s budget had mistakes in its documents that need to be corrected; they have a new Comptroller still learning the job. Report #840 does not include the City’s quarterly summary; there is still no year-end report due to 1Cloud implementation issues, so the quarterly summary is being delayed.

#767A Clerk of the Courts Audit Follow-Up: still have some old outstanding issues that need to be rectified with old accounts.

#841Supervisor of Elections Audit: Mr. Merritt found this an interesting audit, including issues found with paying part-time election workers via the wrong payroll system (the SOE has two systems, one for full-time employees and another for the many part-time employees involved in elections).

Chairman Henry wondered if City CFO Joey Greive has started looking at how much the City might be eligible to receive from the new coronavirus recovery act and whether the City has started planning what needs to be done. He will follow up with staff.

Legislative Tracking Committee: Commissioner Roberts reported interest in 2 bills introduced at the February 23rd Council meeting:

2021-100: $100M appropriation for additional septic tank remediation

2021-118: $30M to supplement existing septic tank phase-out work in the ongoing projects in the Beverly Hills and Christobel neighborhoods, for which existing funding is insufficient.

Chair’s Comments

Mr. Henry said he attended the Inspector General Retention and Selection meeting 2 weeks ago at which the Inspector General annual evaluation took place. The committee gave her an average of 4.6 out of 5 points - a stellar evaluation. This was the first time the committee could address the IG’s salary and they recommended a raise to the median amount within her salary range (range $140,000 - $223,000, raised to $190,000 for first merit increase in her tenure).

Mr. Henry said he will be writing to the 2 CPACs with membership vacancies to ask for replacement appointments.

Mr. Henry also said that he had reviewed Commissioner Tyson’s questions on Sheriff’s Office vehicle accidents, which has been sent to the appropriate parties for response.

Old Business

None

New Business

None

Commissioner Comments

Commissioner Day reported that he has gotten everything requested from the JSO on detailed budget information for the 2015-16 through 2019-20 fiscal years and he is in the process of building his spreadsheet. He’s interested in variance analysis, which the Auditor’s Office does not do on the JSO budget. JSO Budget Officer Bill Clement reported that they do that analysis quarterly on a line-by-line basis. The City Council’s Safer Together Workshop is going to do a detailed analysis of the JSO budget, so this is a timely topic. He is hoping to have that data by the end of March. Mr. Day’s other topic of interest is health care for underserved populations. He reported that he’s had a Zoom call with representatives from Mayo Clinic and learned about the coordinated efforts of the 5 major not-for-profit health care systems in Jacksonville working as a consortium to address the needs of the underserved population, which will be a great source of information to determine what is being done and what gaps may exist. Again, this seems like another timely topic that is getting considerable public interest.

Commissioner Merritt said he’s created a template for his research on comparable cities with regard to crime statistics. He’s going to look at 15 comparable cities based on total population, central city size, socioeconomic factors, geography, municipal v. county police systems, crime statistics, police budget as a percentage of General Fund budgets elsewhere, number of sworn officers, and case closure rate. He will send the template to staff to distribute to the other commissioners.

Commissioner Rounsville reported there is a bill pending before City Council that would make amendments to the City’s Jacksonville Small and Emerging Business program from unanimous recommendations made by the Council’s Special Committee on JSEB. She expressed concern that procurement disparity studies only take place every 10 years or so, and feels they probably need to be done more often than that. It will likely be 2023 before the next one gets done. She noted that a $500,000 appropriation for the JSESB program is mandated in the budget annually by ordinance, but wondered if that is enough to do a quality disparity study. She will get in touch with Council Member Pittman to follow up about the reason for the delay to 2023.

Chairman Henry asked Commissioners Day and Merritt when it would make sense to unify their JSO-related projects rather than working on separate tracks. Mr. Merritt suggested continuing separately until all the data has been collected and formatted, then see where things stand. The two efforts are working on micro and macro levels for now. Mr. Day agreed that they should be separate for now until the data tells us what else we need to know, and until we know more about how different cities function and how things are financed. Mr. Merritt will look at how jails are handled in different cities and gather information on police calls (how many, duration of calls, etc.). Mr. Henry said he is excited to hear about how this working and believes it should produce some very interesting comparative information. Jacksonville’s consolidated form of government causes complications in making comparisons with other cities and counties.

Commissioner Roberts said he is looking at consolidated city/county governments around the country for financial data comparisons. He would like to use Tampa and Hillsborough County as a comparable comparison for Jacksonville, but it’s hard to make the data comparable. He is currently gathering information on socioeconomic factors, education, crime, etc., then will look at the cities’ annual financial reports and budget documents to start drawing meaningful comparisons. He’s intrigued by looking at average income v. median income to see how much disparity there is in a city’s economic and class conditions. There is lots of data available, so it will be a matter of determining what ends up being relevant. Commissioner Day suggested that Mr. Merritt and Mr. Roberts coordinate their research and use the same cities so all the research work will have a compound effect. Mr. Merritt said it will be important to annotate where all the information comes from and what years are covered, as different databases are updated differently.

Chairman Henry said he had a conversation with a City Council member about TRUE appointments and they said that once a person or agency is given authority to make appointments, you can’t take that power away. So the commission will need to think about ways to get its seats filled another way. In response to a question from Mr. Henry about how the TRUE Commission could go about getting the Office of General Counsel to opine on some issue, Mr. Clements said the OGC needs to have a billable client to charge for its time, so the TRUE Commission can’t request work directly. It would likely need to have a City Council member pose the question on TRUE’s behalf. Commissioner Day suggested possibly expanding the commission to 25 members with appointments by the 19 City Council members and the 6 CPACs. Or perhaps the council members could recommend appointments to the Mayor or the Council President instead of appointing directly. He doesn’t want the commission to be too big, but it needs enough active members to be able to break up into several committees to get work done. Mr. Day noted that the commission is created by ordinance, so it would seem that an Ordinance Code amendment could change the membership since it’s not set in the City Charter. Mr. Roberts said that corporate boards appoint their own members, so that’s not an unknown model. Mr. Henry said he will come up with some ideas and invited members to submit their own ideas to staff to circulate to everyone for discussion at the next meeting.

Next meetings

Audit Committee – March 26, 10 a.m. – may not be held if there are no new audits to discuss.

Full commission – April 1 at 4:00 p.m.

The meeting was adjourned at 5:11 p.m.

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Posted 4.5.21 3:30 p.m.