**Taxation, Revenue, and Utilization**

**of Expenditures (TRUE) Commission**

**Daniel Henry, Chair**

**TRUE COMMISSION**

**Preliminary Meeting Minutes**

*(These minutes are unofficial until reviewed and approved by*

*the TRUE Commission at a future meeting)*

**November 4, 2021**

**4:00 p.m.**

**Don Davis Room**

**1st floor, City Hall**

**Attendance:** Commissioners Daniel Henry (Chair), John Roberts, Bruce Tyson, Ramon Day

**Excused:** Commissioners Dr. Keshan Chambliss, Velma Rounsville

**Absent**: None

**Also**: Jeff Clements – City Council Research; Tommy Carter – Council Auditor’s Office

The meeting was convened at 4:05 p.m. by Chairman Henry and the attendees introduced themselves for the record.

Approval of minutes

The minutes of the October 7, 2021 Commission meeting were approved **unanimously as distributed**.

Public Comment

None

Council Auditor’s Report

Tommy Carter of the Auditor’s Office reported that the office has not released any reports since the last commission meeting. He noted that Council Auditor Kim Taylor addressed the Finance Committee earlier this week about the continuing lack of quarterly financial reports from the Finance and Administration Department due to 1Cloud implementation issues. The City’s annual financial report for FY19-20 was due to the State Auditor General by June 2021 but a request was approved to extend the deadline to November 1, and subsequently extended again to December 31st. The state has informed the City in writing that state shared revenues could be at risk if the report is not produced as required, but that’s an unlikely consequence given the circumstances. The City was in the process of switching over to the new 1Cloud system just as the COVID pandemic hit and forced employees to work remotely. The state has been very understanding about the situation thus far. CFO Joey Greive reported that the financials have been reconciled through August 2020 and the annual report should be completed for transmittal to the independent auditor in the next few weeks. An Oracle “swat team” has been hired to help trouble-shoot the problems with the system and progress is being made. The next quarterly report will be a de facto year-end report for FY19-20. Legislation will be filed soon to appropriate $60,000 for the costs of additional time and work by Carr, Riggs and Ingram, the City’s independent auditor. Commissioner Henry asked about how much the Oracle “swat team” will cost and how it will be funded; no legislation has been filed to appropriate funds for that purpose yet.

Legislative Tracking Committee:

Commissioner Roberts distributed his monthly analysis of the type of bills filed by City Council, which is dominated by land use and zoning legislation and appointment resolutions.

He noted that the Fuqua Acquisitions/One Riverside project to redevelop the former *Florida Times-Union* site is committing a large amount of money. The DIA is heavily involved in analyzing and financing the project. Jeff Clements said he would send the DIA’s recent Lunch and Learn presentation for City Council to the group for their information. The One Riverside project is tied into the much larger McCoy’s Creek redevelopment project, as the creek runs through the project site.

Mr. Roberts also reported that he had noticed that council members’ discretionary COVID funding was awarded by three council members to the same non-profit – the Shawn Delifus Foundation. He cannot find any evidence that the organization is active and doing any work. Chairman Henry was curious about the City’s internal process after the council members chose their organizations to be funded – whether they were vetted, whether there are reporting requirements, etc. Mr. Carter will explore that question with his office.

Audit Committee Report

None

Chair’s Comments

Mr. Henry said the commission had requested to get Mike Weinstein, Acting CEO of the Kids Hope Alliance, to come to this meeting to discuss KHA crime prevention projects. Mr. Clements said he had sent several email invitations to Mr. Weinstein and didn’t get a response. Mr. Henry asked that staff try reaching the next level of administration at KHA – perhaps a program manager who could come and address the commission.

Old Business

Peer cities report: Commissioner Roberts reported that he has done considerable work on the comparative statistics for 9 peer cities on a variety of factors. Jacksonville ranks low on a number of measures such aseducational attainment, crime rate (surprisingly, given the attention that issue has received in recent years), and on public investment in things like parks, recreation and culture. Jacksonville has great beaches but does not attract much tourism. City expenses are relatively high as a percentage of residents’ personal income. Commissioner Day asked about Jacksonville’s per capita expenditures for government, which is relatively lower than the peer cities, noting that Jacksonville has sometimes been called a city that runs government “on the cheap”; this evidence seems to bear out that claim. Mr. Roberts explained that “component units” in his report comprises Jacksonville’s independent authorities which perform functions that many other cites do in-house via city departments. That difference in structure makes comparisons a little difficult with other cities where those functions would be booked in their Public Works, Transportation and Commerce category. All comparisons are based on FY2019 data which was the last year for which full comparable data was available. That has the advantage of being pre-COVID data. Mr. Roberts is still working on some tables to include in the report.

Sheriff’s Office comparative study: Chairman Henry asked where the commission wants to go with this study, given the information that has been compiled to data and Sheriff Williams’ comments at the last meeting. Commissioner Tyson is looking at JSO vehicle accident data and former Commissioner Mark Merritt was working on crime and police department comparisons with other cities before he left the commission. Commissioner Day said he will pick up the city comparative portion of the project. Staff will forward Commissioner Merritt’s information to him. Mr. Henry said he hopes the commission can start drafting a report in January.

New Business

Sheriff’s Office staffing deficiency: Commissioner Day said the group heard at the last meeting from Sheriff Williams about the structure and staffing of JSO. The major divisions are Patrol and Enforcement, Investigations and Homeland Security, Corrections, Internal Affairs, and Administration and Budget. The Sheriff said JSO had 1,827 sworn officers as of last month. 2.3 sworn officers per 1,000 population is the Florida state average and Jacksonville is at 1.94 (excluding the Beaches cities with their own police departments). To meet the 2.3 per 1,000 statewide average JSO should be at 2,166 officers, so we have a deficit of 339 officers. Mr. Day said he has spoken with the Sheriff recently and learned that the City couldn’t make up the 339-officer deficit in one year even if it wanted to; it’s physically impossible given the capacity of the police academy. The academy can practically process 120-150 candidates annually. Jacksonville needs to plan for continuing population growth as well, which adds to the need for additional officers for each 1,000 new residents to reach the 2.3 ratio. Mr. Day calculates that, given the current deficit of 339 officers and assuming a 2% annual population growth rate, the Sheriff’s Office needs to be hiring 44 new officers per year to make up the existing deficit, not including the additional hires needed every year to replace current officers retiring or taking other jobs. Jacksonville has traditionally been “treading water” at 40-80 new hires per year to fill normal vacancies. Mr. Day said he thinks a plan should be adopted to phase in hiring of 112 new (not replacement) officers each year over 5 years. The cost per new officer is $100,000 a year; 112 new officers would cost $11.2M added to the current JSO budget.

Commissioner Day has looked at the last 3 City budgets and the General Fund’s revenue has grown by about $70 million per year over that time due to new development and increases in property valuation. He will make a proposal recommending allocation of $11.2M of that growing revenue base each year (about 20% of annual tax revenue growth) to JSO staffing enhancement. That would get the department up to 2.3 officers per thousand citizens by 2027. Commissioner Roberts said he would like to see a chart of officers per 1,000 in other Florida cities for comparison. Mr. Day said he will write this up as a formal proposal to the commission for the next meeting with appropriate backup data. Chairman Henry recommended finding out how much money is really needed for each new officer because of the normal turnover in the department each year, with higher-cost senior officers retiring and lower-cost entry level officers coming in. It may not take the full $100,000 on average. Mr. Day said looking for efficiency improvements and other savings could help to lower the overall cost of the initiative. The current officers are so constantly busy answering calls for service that they don’t have time for community policing, building relationships with residents and businesses and doing other kinds of preventive work. Mr. Henry wondered if federal American Recovery Plan federal funds could be used for this purpose.

Commissioner Comments

None

Next meetings

Audit Committee – at the call of the Chair as needed when new audits/reports are released

Legislative Tracking Committee – at the call of the Chair as needed

Full commission – December 2, 2021

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

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Posted 11.5.21 5:30 p.m.