



# Taxation, Revenue, and Utilization of Expenditures (TRUE) Commission

Daniel Henry, Chair

## TRUE COMMISSION Preliminary Meeting Minutes

*The minutes of this meeting are not official until reviewed and approved by the commissioners at a future meeting.*

**December 8, 2022**

**4:00 p.m.**

**Committee Room B**

**1<sup>st</sup> floor, City Hall**

**Attendance:** Commissioners Ramon Day, Dr. Keshan Chambliss, Bruce Tyson, Daniel Henry (arr. 4:10 p.m.)

**Excused:** Commissioner Velma Rounsville

**Absent:** None

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

The meeting was convened at 4:04 p.m. by Commissioner Day and the attendees introduced themselves for the record.

### Approval of minutes

The minutes of the October 6 and November 3, 2022 commission meetings were **approved unanimously as distributed**.

### Public Comment

None

### Council Auditor’s Report

Tommy Carter of the Auditor’s Office reported that the office has released 4 reports since the last commission meeting:

**#736C: Follow-Up on Police and Fire Pension Fund Audit** – the last 3 remaining items left pending after the second follow-up have been cleared and the audit is closed.

**#Report #861: Budget Summary Fiscal Year 2022/23** - this report summarizes the budget process, including changes made to the Mayor’s proposed budget by the Finance Committee and City Council. The City Council’s budget approval (City and independent authorities) totaled \$7.7 billion. Public Service Grants funding increased from \$2.85 million to \$6 mill and Cultural Service Grant funding increased from \$1.3 million to \$5.25 million. Capital Improvement Plan funding totaled \$531 million. The Finance

Committee identified savings of \$1.56 million. Auditor's Office recommendations resulted in increased revenues of \$2.7 million and reduced expenditures of \$235,000.

**Report #862: Council Auditor's Office Annual Report for Fiscal Year 2021/22** - this report provides a summary of the Auditor's Office's activities for the last year in the areas of performance audits (3 conducted), legislative reviews (540 bills), budget review, special projects (6 reports issued) and continuous research for council members.

**Report #731C: Follow-up on Jacksonville Retirement System Audit** - the last 6 remaining items from the second follow-up report have been cleared and the audit is closed. The computer rights access problem has been addressed.

Chairman Henry said he had spoken recently to City CFO Joey Greive and understands that the Finance Department is ready to resume releasing quarterly budget reports shortly. Mr. Carter said his understanding is that they will resume for the first quarter of the next calendar year. Mr. Henry said he understood that the department will not be going back and producing reports in arrears for the quarters for which the reports were not produced over the last 2 years. In response to a question from Chairman Henry, Commissioner Day said that the 1/8 mill reduction in the property tax levy for this year represents approximately \$10 million in foregone revenue, given that one mill produces approximately \$80 million. Chairman Henry asked how the City's pension funds know when a pensioner is deceased and payments should stop. Mr. Carter said that a third-party provider has been hired to track available death records and inform the City. In response to a question from Commissioner Day about pensioner survivor benefits, Mr. Carter said that surviving spouses get 75% of the retiree's benefits for the remainder of their life. Commissioner Tyson described his experience as a member of the General Employees Pension Advisory Board.

Audit Committee Report

None

Legislative Tracking Committee:

None

Chair's Comments

Chairman Henry asked for discussion about how the commissioners want to proceed with regard to the Audit and Legislative Tracking Committees after the passing of Commissioner John Roberts. Commissioner Day volunteered to review the new City Council legislation every two weeks when the bill summaries are released.

Chairman Henry noted that legislation has been filed for a new TRUE Commission appointee coming from the Council President. Mr. Clements said that the Urban Core CPAC Chair, Kim Pryor, has designated herself as that CPAC's new representative. She has been sent a link to the commission application form and when that is received along with her resume', her appointment resolution will be filed.

Mr. Henry noted that he was unable to attend last month's TRUE Commission meeting because he was attending the Inspector General Retention and Selection Committee meeting which ran longer than expected. The committee discussed an allegation made by a recently resigned IG office employee of bullying and an unfriendly workplace. The Office of General Counsel was directed to investigate the allegations. The committee also discussed the Inspector General's decision not to retain the office's law enforcement accreditation status which he felt was unnecessary given the office's other accreditation. Mr. Henry said the IG Retention and Selection Committee received an email this week from the Executive

Director of the national Association of Inspectors General regarding their accreditation standards which said their standards did not duplicate or supplant some elements of the law enforcement accreditation. Some IGs around the country hold both accreditations and others choose not to.

#### Old Business

Commissioner Chambliss said the commission had a very productive discussion at the last meeting with Public Works Director Steve Long. Commissioner Tyson related the discussions about contracting projects out to the private sector versus performing work in-house and about the mechanism by which potential projects are evaluated and ranked for inclusion in the CIP. The Public Works Department and the Parks and Recreation Department are in the process of developing informative web sites that will present project data in an understandable “dashboard” fashion for the public’s access. Mr. Tyson gave an overview of the discussion about the project coordination among multiple partners (City of Jacksonville, St. Johns County, JEA, FDOT, private developers) on a road widening project at the Jacksonville/St. Johns County line. He noted that Mr. Long had offered to come back to a future commission meeting or to answer questions posed in writing.

#### New Business

Commissioner Day suggested the possibility of the commission getting a high-level overview of how the City’s Capital Improvement Program works – what funding sources are used, how projects are graded and prioritized, etc. Staff was directed to inquire of the Finance Department and the former CIP director, who recently took a job with the City Council, about who would be best to come and inform the commission.

Chairman Henry asked about American Rescue Plan federal funds management and the third-party consultant the City has hired to help keep track of how those funds are used.

Chairman Henry said he wants to explore the subject of contract management. Is there a set procedure or SOPs from the Procurement Department that tell user departments how to manage projects with a standard methodology?

Staff will draft a letter for the Chair to CFO Joey Greive asking who would be best to come and address those 3 topics – capital improvement program, ARP funding, and contract management.

Commissioner Chambliss said she will do some research on the topic of funds that aren’t used for the purpose for which they were initially appropriated and are subsequently shifted to alternative uses and report back to the commission.

Commissioner Tyson said he is interested in knowing how CIP projects are distributed throughout the city and on what basis they are prioritized for funding. The person who comes to address the CIP as discussed earlier will probably have that information.

#### Commissioner Comments

Commissioner Day noted that the agenda lists the next commission meeting as January 9<sup>th</sup>, which is a Monday. The meeting is actually on Thursday the 5<sup>th</sup>.

#### 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 – January 5, 2023.

The meeting was adjourned at 5:06 p.m.

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