



# 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.*

**April 6, 2023  
4:00 p.m.  
Don Davis Room  
1<sup>st</sup> floor, City Hall**

**Attendance:** Commissioners Keshan Chambliss, Bruce Tyson, Velma Rounsville, Carter Jones, Charles Barr, Daniel Henry (arr. 4:10)

**Excused:** Commissioner Ramon Day

**Absent:** None

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

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

### Approval of minutes

The minutes of the March 2, 2023 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 released one new audit since the last commission meeting - #867: City Payroll - Leave Payouts at Separation of Employment Audit. He also discussed three previously released audits that had not yet presented to the Finance Committee as of the last TRUE Commission meeting.

#866 - Quarterly Budget Summary for the 3 Months Ending December 31, 2022: Mr. Carter noted that for the first time since the implementation of the 1Cloud financial management system in 2020, a quarterly report for the City budget was included. The City’s budget projects a \$37 million positive variance by year-end, with revenue currently outperforming budget by \$14 million (property tax up by \$6 million, state-shared revenues up by \$3.5 million) and a \$23 million favorable variance in expenses (\$14.5 million due to personnel cost savings between the JSO and JFRD). Several funds project negative variances,

including \$1.9 million in Solid Waste Disposal, which has accumulated a net loan from the General Fund of \$36 million, and the Clerk of the Courts budget which has funds available to compensate.

JEA - all systems expect balanced budgets by year end. There is a projected \$65 million favorable variance in the Electric Division's fuel costs, and the authority will need a budget amendment to properly allocate funds for the start of Plant Vogtle-related power purchase expenditures.

JTA – all divisions expect balanced budgets; they are projecting \$7.8 million positive variance for the bus division due to better than budgeted sales and gas tax revenues; a budget amendment is still needed for FY21-22 for expenditures exceeding budget authorization.

JPA – a \$2.7 million surplus is projected largely due to enhanced cruise ship revenues and lower than budgeted debt service costs.

JAA – a \$23 million surplus is projected due to very strong parking revenues and a delay in making repair and maintenance expenses.

#792B - Follow-Up on Risk Management Workers' Compensation Audit: 11 issues remained outstanding after the first follow-up and all have been cleared as of the second follow-up, so the audit is closed.

#859A - Follow-Up on Duval County Property Appraiser Audit: the 4 issues identified in the audit have been cleared so the audit is closed.

#867 - City Payroll - Leave Payouts at Separation of Employment: in general, the payouts are being made properly with a few exceptions due to the manual nature of the calculation process. The Auditor's Office, while working on another project, identified a \$138,000 overpayment to one employee due to a data input error which is what led to the audit being conducted. The administration immediately started the process to recoup those funds before the audit was completed but has been unsuccessful to date; legal proceedings are ongoing. Chairman Henry asked why payouts are not computed automatically. Mr. Carter said it is because the 1Cloud system's human resources and payroll module hasn't been activated yet. When that happens, it will be done automatically. He also noted that Sheriff's Office has a separate timekeeping system for its employees, and this particular overpayment was to a JSO officer.

#### Capital Improvement Program discussion

Chairman Henry said that there were some lingering questions at the last meeting after Mr. Greive's presentation about exactly how the final CIP list is developed, particularly how the general public could have input to the process. Jeff Clements talked about a CIP presentation given to City Council staff by the City's former CIP administrator who now works for the Council. Mr. Henry asked if the CPACs get any training in how to have effective input into the CIP process. Commissioner Rounsville said her CPAC appoints a CIP subcommittee and does a formal process of adopting a recommendation of projects. Commissioner Tyson said members of his CPAC are asked to submit project ideas to their CPAC coordinator in the Neighborhoods Department who compiles a list and returns it to the CPAC board for final approval.

Mr. Clements said that another avenue for citizen input is via complaints/service requests to the City's CARE (630-CITY) system. Issues that get numerous CARE complaints are flagged as potential CIP project candidates. In response to a question from Commissioner Tyson about whether the CPACs can find out what CARE issues are the most reported in their area, Mr. Clements said he would ask if the CARE system managers can produce that kind of report. Chairman Henry asked if there is a written description of the full CIP process and if the TRUE Commission could get a copy of the evaluation/ranking matrix mentioned in the PowerPoint presentation. The commission will use the answers to those questions to invite the administration back to a future meeting for a more in-depth discussion. Commissioner Rounsville said seeing the matrix will be helpful and will be good to know how the CPAC requests fit into the ranking process. Commissioner Jones agreed the matrix would be good to have, along

with the CARE system data about volume of issues/complaints. Chairman Henry asked staff to find out if the CARE report on most cited complaints goes to city council members individually and to the administration's CIP development committee.

Commissioner Rounsville asked if it can be determined if the number of complaints to the CARE system has changed after the change in the reporting requirements that now require more personal information from complainants. She believes that some people are concerned about their safety and possible retaliation if they file a complaint about something in their neighborhood, so maybe the number of complaints has dropped because of that fear. Ms. Rounsville said her City Council member advised her CPAC members to report problems directly to her and she would make the CARE system complaints on their behalf.

#### Audit Committee Report

None

#### Legislative Tracking Committee:

The Chairman suggested that commissioners read the bi-weekly emails that staff sends out transmitting the City Council's the new legislative introductions to see what issues will be going before City Council. The TRUE Commission can look into whatever items of interest attract a commissioner's attention.

#### Chair's Comments

Chairman Henry asked about the status of the pending ordinance introduced by Council Member Cumber to substantially re-write the City's Procurement Code. Mr. Clements said it has been deferred in committee, but the Finance Committee Chair said he wants to get it acted on before the end of the current council's term in June, so there may be some action in the next committee cycle or two.

Mr. Henry informed the new members of the commission that the TRUE Commission Chair is a member of the Inspector General Selection and Retention Committee. That committee had a meeting recently to discuss allegations made by an employee who resigned of bullying and hostile working conditions in the office. The General Counsel's office did an investigation of the IG's office at the request of the Inspector General Selection and Retention Committee and made several recommendations regarding the need for additional training and better public records compliance. The IG's annual performance evaluation is upcoming. The committee felt that a letter it received signed by all of the staff of the IG's office after the investigation was completed made them feel more comfortable about the state of the office and the attitude of the employees at the conclusion of the investigation. There are learning opportunities for everyone involved.

#### Old Business

None

#### New Business

None

#### Commissioner Comments

Charles "Scooter" Barr introduced himself to the group. He said he recently ran unsuccessfully for City Council and is excited to be on the commission and to start doing the work.

Carter Jones introduced himself to the group. He said he previously ran for a seat on the Duval Soil and Water Conservation Commission and looks forward to being a member of the commission.

Chairman Henry said that he's very glad to see more new members being appointed which will help the TRUE Commission have the capacity to do the work that needs to be done. He looks forward to their contributions.

Commissioner Tyson returned to the subject of the leave payout at termination audit and said the JSO has numerous varying payroll considerations because of its many shift differentials and other factors that differ from officer to officer. Commissioner Barr asked about the process for paying out leave upon separation from service, how soon the terminal leave pay-out is made after the employee's last work day, and whether there is time to catch an error like the one identified in the audit. Commissioner Tyson, a recently retired City employee, said the leave pay-out is made in a lump sum at the end of employment, which could be the last day an employee works if that happens to coincide with a payday at the end of a two-week pay cycle. In that case an employee would get a check for the leave pay-out on their last day.

Commissioner Rounsville asked what other 1Cloud modules remain to be implemented. Tommy Carter said the finance and accounting modules were implemented first and the human resource module comes next (payroll, timesheets, hiring, employee records, etc.). A procurement system module is also awaiting implementation. Chairman Henry for a list of what modules are left to implement and the possible timeframe. Mr. Henry also asked for an update on the IT inventory process that was discussed by IT Chief Ken Lathrop when he talked to the commission back in the fall.

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 – May 4, 2023

The meeting was adjourned at 5:04 p.m.

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