



Taxation, Revenue and Utilization of Expenditures (TRUE) Commission

Ramon L. Day, MBA; Chair
Charles Barr; Vice Chair
Velma Rounsville; Secretary

Comments of the Chair

December 4, 2025

4:00 P.M.

Lynwood Roberts Room, City Hall

City Council President appointees

Charles Barr
 Blake Bass
 Dr. Keshan Hargrove
 Andrea Letizia
 Chris McHugh

Mayoral appointees

Kevin Luhrs

CPAC appointees

Ramon L. Day, MBA
 Alexander Hoffman
 Kim Pryor
 Velma Rounsville
 Stephanie Oglesby
 Bruce Tyson

TRUE Commission
 Suite 425, City Hall
 117 W. Duval Street
 Jacksonville FL 32202

904-255-5151

1	I have submitted a revised format for all future Agendas. Please review and offer comments to Colleen Hampsey. She will communicate those to the Commission.	4:50
2	The work of this Commission can be accomplished only with a total commitment of the Members of the Commission. Please make every effort to attend all meetings. It is my belief that we need more than one hour to complete the tasks before us. We have expectations that are outlined in the City Ordinance Code. I propose that we convene meetings at 3:30 to allow for the committees to meet and consider the matters before them.	4:51
3	I have established 6 goals for the Commission in 2026	4:52
	1) Revise the ByLaws. I have submitted a revision for discussion today and to be subject to further amendments.	
	2) Review all City spending from January to June of 2026. To be completed prior to the Budget submission of the Mayor.	
	3) Review all Independent Authorities from July to December of 2026. Consider changes to their charters that have financial impact on the Stakeholders, the Taxpayers.	
	4) Update the JSO Staffing Study. To be completed by June 2026.	
	5) Review all City Department Operations. Convene a Special "Blue Ribbon Citizens Committee" to assist the Commission with this task.	
	6) Review all income sources for the City. This analysis will occur from July to August of 2026. Analyze Ad Valorem Taxes and Non Ad Valorem Tax income. Complete by September 1, 2026	
4	Proposed New Committee Structure Income Committee Spending Committee Audit Subcommittee Legislative Committee	

TRUE COMMISSION BY-LAWS

Adopted November 18, 2003

Revised January 4, 2024

Revised January 8, 2025

(Normal text indicates provisions of Jacksonville Ordinance Code)
(*Italicized text indicates provisions adopted by the TRUE Commission*)

Article I – Name

The name of this commission shall be the Taxation, Revenue and Utilization of Expenditures (TRUE) Commission (sec. 57.101).

Article II – Created in Ordinance Code Chapter 57

The commission was created in July 1994 to act as a permanent fiscal policy advisory body for the City (sec. 57.101).

Article III – Membership (sec. 57.102)

- A) Appointment, qualifications and term: The Commission shall consist of eighteen members to be appointed as described in B) below.
- B) Twelve members shall be residents of the City with an interest in city financial planning and budgeting and knowledge or expertise in financial management or accounting. Six members shall be appointed by the Mayor. Six members shall be appointed by the President of the Council. Six members shall be residents of the City appointed one each by the Citizens Planning Advisory Committee in the six Planning Districts. All members shall be confirmed by the Council.
- C) Members of the Commission shall serve for three-year staggered terms. Any member appointed for two consecutive full terms shall not be eligible to serve a next succeeding term.
- D) Attendance: Commissioners shall make every reasonable effort to attend all regular and special meetings of the Commission. If any member of the Commission fails to attend two of three successive meetings of the Commission without cause and without prior approval of the Chair of the Commission, the Commission shall declare the member's seat vacant, and the vacancy shall be filled as soon as possible (sec. 50.104).
- E) *Standards of conduct: The Commission shall be governed by the provisions of Chapters 112 (Part 3), 119 and 286 of the Florida Statutes. All commissioners shall thoroughly familiarize themselves with the provisions of these laws as they now exist or as they may be amended from time to time.*
 - 1) *Commissioners are required to vote on items before the Commission unless there exists a conflict of interest. Any Commissioner abstaining from voting due to a possible conflict of interest shall publicly state the nature of his/her interest prior to the vote being taken on an item, shall give a summary of said conflict, and shall complete the standard conflict of interest form prior to the close of the meeting.*
 - 2) *All meetings shall be recorded on audio tape and written minutes of the Commission shall be kept by staff of the City Council. These tapes and documents are considered public documents.*
 - 3) *The Commission, its members, and all meetings, whether formal or informal, are subject to the Government in the Sunshine Law codified in Chapter 286, Florida Statutes. A gathering of two or more commissioners to discuss an item that may foreseeably come before the Commission must be properly noticed in advance.*
 - 4) *Oral or written communications occurring outside a public meeting or hearing, either between commissioners or between members of the public and commissioners, are prohibited regarding any matter before the Commission. Commissioners should not accept any such communications. Only presentations made at the public hearings shall be considered in the decision on that item.*

Article IV – Purpose (sec. 57.104):

The Commission is established to act as an advisory body to the City concerning fiscal policy. The Commission may choose to review any aspect of fiscal policy within the consolidated government, including, without limitation, the following areas:

- A) The City's long-range financial soundness, planning, budgeting and management.
- B) The City's budgetary process, including taxation, revenue generation, expenditures, use of permit fees and user fees, bonding capacity, franchise fees, State and Federal mandates, privatization, "zero based" budgeting, and other similar topics.
- C) The appropriateness of each revenue source the City receives to make up its annual general revenue budget.
- D) Potential new revenue sources, such as impact fees, and the use of any such funds.
- E) The pre- and post-retirement benefit structure for city employees and the potential impact on the financial status of the City.
- F) Recommendations that will help make Jacksonville the most fairly taxed and financially sound city in the nation.
- G) Recommendations to keep the public better informed about important issues of city financing and budgeting that affect their lives.
- H) Other areas as the Commission may determine are appropriate and within the scope of the Commission's duties.

Article V – Powers and duties (sec. 57.105):

The Commission shall have the following powers and duties:

- A) To gather data and information on
 - 1) the soundness of the City's current financial status;
 - 2) measures of the City's current effectiveness and efficiency in service delivery;
 - 3) long-range projections of future revenue need and trends, including unfunded liabilities;
 - 4) Suggestions for improvements of the City's long-term financial soundness.
- B) To conduct a limited number of in-depth studies each year of specific, high-priority financial issues, leading to recommendations to the Mayor and Council for improvements in the City's long-range financial planning, budgeting, management and soundness. Sources of study topics shall include the Mayor, the Council and the Commission itself.
- C) To provide important information and raise public awareness of public finance issues by encouraging in-depth media coverage of these issues, and by meeting with community, neighborhood and civic organizations.
- D) To review Council Auditor's reports and external audits of the City and its independent agencies and report findings to the Council Audit Committee on a quarterly basis.
- E) To perform such additional duties as may be given to the Commission by the Mayor and/or the Council as such need is identified.
- F) To receive grants and donations from foundations, institutions, organizations and individuals for expended funding to carry out its duties, subject to approval of the Mayor and the Council.

Article VI – Officers

- A) *Titles. The officers of the Commission shall be the Chair, Vice-Chair, and Secretary. These officers shall perform the duties prescribed by these By-Laws and by the parliamentary authority of Robert's Rules of Order.*
- B) *Terms. The term of office shall be for one year and shall begin at the close of the meeting at which the election is held. No member shall hold more than one office, and in no case shall the Chair be eligible to serve for more than two consecutive years. However, an officer may hold over until a successor is qualified and elected.*
- C) *General duties. The Chair shall preside at all meetings of the Commission; appoint the members of the standing committees and such other committees as deemed necessary and prescribe their duties; be an ex-officio member of each committee; and be authorized to sign orders, reports or other items requiring the signature of a certifying officer of the commission. In the absence, disqualification, disability, or direction of the Chair, the Vice-Chair shall exercise all the functions of the Chair. The Secretary, in the absence of the Chair*

and Vice-Chair, shall act as Chair, and at such times shall have the same powers as the Chair. In the absence of the Chair, Vice-Chair and Secretary, the Commissioner with the most seniority shall be the presiding officer at any meeting of the Commission.

- D) *Nominations and elections.* ~~At the May commission meeting a Nominating Committee comprised of three (3) commissioners shall be appointed by the Chair. It shall be the duty of this committee to nominate a candidate for each office. All meetings of the committee shall be noticed and recorded. The committee shall report at the June meeting, at which time the election of officers shall be held. Nominations of eligible Commissioners for the position of any officer may be made from the floor by any Commissioner in good standing. If more than one nomination is made, the Commissioners shall be polled and cast a vote for the nominee of their choice. The person receiving the majority of the votes shall be deemed to be elected. In the event no nominee receives a majority of the votes, a second, and subsequent, ballot shall be conducted until a nominee has received a majority of the votes cast.~~
- E) *Committees and duties of committees shall be established by the Commission, or Chair, as needed. A committee should generally be comprised of at least three (3) commissioners. A quorum of any committee shall consist of a number equal to a majority of the members of the committee.*

Article VII – Quorum:

A majority of the current active membership of the TRUE Commission shall constitute a quorum for the purpose of meeting and transacting business.

Article VIII – Administrative support (sec. 57.106):

The Commission shall receive staff support from the Office of the City Council and shall receive the cooperation and support of the Council Auditor's Office and the City's Department of Administration and Finance for any matters pertaining to the responsibilities, powers and duties of the Commission as set forth in this chapter. Furthermore, subject to ability and capacity, the service and information from all departments, boards and agencies of the City shall be made available to the Commission at its request.

Article IX – Public Comments:

Pursuant to Chapter 286 of the Florida Statutes, these By-laws provide for the right of members of the public to have a reasonable opportunity to be heard.

- A) Section 286.0014 of the Florida Statutes reads as follows, "Members of the public shall be given a reasonable opportunity to be heard on a proposition before a board or commission."
- B) All members of the public may speak before the TRUE Commission on any matter before the Commission. Members of the public desiring to be heard shall provide notice of such a request as provided by the established procedures of the Commission.
- C) Members of the public shall be limited to three minutes and are to speak only on the matters before the Commission.

Article IX X – Amendment of By-laws:

These By-laws may be amended at any regular meeting of the Commission by a two-thirds vote of the members in attendance at that time, provided that the amendment has been submitted in writing at the previous regular meeting, or at a special called meeting.