



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

TRUE COMMISSION Meeting Minutes

*(Note: these minutes are not official until reviewed and
approved by the commission at a future meeting)*

April 9, 2026
4:00 p.m.
Lynwood Roberts Room

Attendance: Commissioners Day (Chair), Barr, Bass, Hargrove, Tyson, McHugh and Oglesby

Excused: Commissioners Luhrs and Rounsville

Absent: Commissioners Pryor and Hoffman

Also: Colleen Hampsey, City Council Research; Tommy Carter and Brian Parks, Council Auditor's Office

The "Spending Committee" meeting was convened at 4:03 p.m. by Vice Chair Barr.

Marcia Saulo and Joel Provenza, Comptroller's Office

Mr. Provenza and Ms. Saulo spoke about the City's accounting procedures. Mr. Provenza explained the level of coordination among divisions, monthly 1Cloud ledger closings, quarterly reporting, and the year-end closing process. He spoke about various deadlines throughout the year, audits, and planning timelines. Ms. Oglesby asked about the JTA budget overages. Ms. Saulo indicated that JTA is a separate entity with their own accounting team. Ms. Saulo elaborated on the monthly closing process and talked about 1Cloud system. Ms. Saulo talked about documentation, fund balancing, and required reporting phases. Ms. Saulo highlighted the uses for the 1Cloud system and the learning curve that was a part of its roll-out. Chairman Day asked about departmental budgets, and how they are listed in the annual budget sorted by function. Ms. Saulo explained the concept of the balanced budget, and how appropriations must match expenditures.

Brian Parks, Auditor's Office, described the City's myriad funds and how they are reported, and when adjustments are made and what actual and projected numbers are. Mr. Parks talked about the quarterly summary. Chairman Day asked about personnel costs and inquired about monthly budgeting by department. Mr. Parks explained that departments must stay within their annual budget or potentially get approval to transfer by line item. Mr. Parks talked about property tax revenue and when that is collected by the City. Chairman Day talked about how budgeting is conducted in the private sector, with monthly variances reported. There was discussion about the length of time it takes for the City to close its books, and how the timeline could be expedited. Ms. Saulo described the dearth of human resources, and how long various processes take, and she explained the difference between the public and private sectors. Chairman Day asked how many people would be needed to make the process faster, and he spoke about JSO staffing increases, and he asked how City staffing decisions are made. Mr. Bass mentioned the Mowing and Landscaping Division staffing, and public sector wages as compared to the private sector.

Spending Committee adjourned at 4:37 pm. TRUE Commission convened at 4:41.

Approval of Minutes

Chairman Day asked everyone to review the March meeting minutes, but the Commission did not vote on approval. Mr. Nooney tried to speak about the minutes but was not recognized.

Public Service Grants Subcommittee update - Brian Parks

Mr. Parks said that the data requested was conveyed to Mr. Luhrs, as the Chair of the subcommittee. Mr. Parks spoke about the analysis of PSGs and direct contracts, and the sample the Auditor's Office looked at for the report. Mr. Parks talked about the statistical analysis utilized, and the presence or lack of supporting documentation. Mr. Barr asked for the data and accompanying documents to be shared with the whole Commission. Mr. Barr asked about the entities that were identified through the audit. Chairman Day asked when KHA was audited last.

Mr. Parks explained the audit process, with subsequent follow-ups to assess improvements. He talked about contract monitoring for compliance, and he talked about how long an audit actually takes. Mr. Parks talked about which entities the audit showed to have missing documentation or other issues, and he talked about extensive turnover in the Grants and Contracts Compliance Division during the audit period.

Mr. Parks fielded questions about the audit and methodology. He was asked about the total amount of grants awarded by the City year to year. Mr. Parks explained that the annual allocation for Public Service Grants is relatively static, and direct contracts vary. The Commission talked about the association between grant awarded entities and Council Members who work for those entities, and voting conflicts.

Council Auditor's Reports

Tommy Carter, Council Auditor's Office, talked about reports:

#857A: Follow-up on Equestrian Center Audit - Mr. Carter talked about various payment issues identified in the Equestrian Center audit.

#726D: Follow-up on Municipal Code Compliance Division Revenue Audit - Mr. Carter spoke about the Municipal Code Compliance Division Revenue fourth follow-up, where some of the payment and employee access issues found previously were not resolved, but not all. There was discussion about payment procedures that were not being followed.

#856B: Follow-up on Electronic Fund Transfers In Audit - There was discussion on this item related to employee access to systems not being fully deactivated upon separation, which has been a recurring theme in other audits.

#902: Supervisor of Elections Audit - As related to the SOE audit, there was discussion about whether contracts are required for the use of polling locations, per *Ordinance Code* or state statute.

Public Comment

John Nooney talked about Public Service Grants, KHA funding, he referenced Rodger Belcher, KHA's Chief Strategy Officer, and he talked about the benefits of spending time on the water. Chairman Day interrupted the comment period several times to enforce the TRUE Commission by-law related to the public speaking only about items on the agenda.

Chair's Comments

None

Old Business

None

New Business and Commissioner Comments

Commissioner Barr offered an amendment to Article IX of the by-laws to permit the public to speak during the comment period for 2 minutes, depending on the number of commenters, on any topic. The motion was seconded by Ms. Ogelsby. Per the by-laws, any amendment must be submitted in writing and then voted upon at the subsequent meeting requiring a 2/3 vote for approval by the members present. The amendment language was submitted in writing by Mr. Barr to be considered at the May meeting by the Commission.

Ms. Ogelsby asked what the end game is for the work of the PSG subcommittee, and how any results will be handled. Mr. Barr indicated that the inquiry should be fair and equitable.

Mr. Bass said he'd like to discuss JaxPort at a future meeting. Mr. Day suggested that there should be a prohibition on nonprofits, for which Council Members work, receiving City funds during their tenure on council.

Next Meeting

The next TRUE Commission meeting will be on May 7, 2026 at 4:00 pm.

The meeting was adjourned at 6:00 p.m.

Colleen Hampsey, Council Research

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Posted 4.29.26 5:00 pm