

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

Meeting Minutes

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

March 5, 2026

4:00 p.m.

Lynwood Roberts Room

Attendance: Commissioners Day (Chair), Barr, Rounsville, Bass, Luhrs, Letizia, Tyson and Oglesby

Excused: Commissioners Hargrove and McHugh

Absent: Commissioners Pryor and Hoffman

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

The "Spending Committee" meeting was convened at 4:00 p.m. by Chairman Day.

Approval of Minutes

Motion/2nd (Rounsville/Tyson) to approve the January and February 2026 minutes.

Approved unanimously.

Budget Overview – Wendy Khan, Budget Office

Ms. Khan, Budget Office, provided an overview of the annual budget cycle. She said that the Capital Improvement Plan is the first step in the process, beginning in January. The departments are surveyed to assess needs in March and April. Ms. Khan said that in June, MBRC reviews the budget, and on or around July 15th the Mayor presents the budget to City Council. In August/September, the Finance Committee reviews the total budget in several budget hearings, and then after a series of public hearings, the budget is subject to council approval at the last council meeting in September.

Chairman Day asked if inflation is accounted for in the budget. Ms. Khan said only if certain city contracts specify such. He asked about how FTEs are increased. Ms. Khan said that is not the purview of the Budget Office but would be addressed at MBRC with justification required for increases, except for JSO and JFRD. Mr. Day mentioned the TRUE JSO staffing study in 2021 and the ideal JSO staffing ratio. He asked if the Budget Office coordinates

with JSO on their budget and Ms. Khan said yes. Mr. Luhrs asked if the plan to join FRS has impacted JSO hiring.

Spending Committee adjourned at 4:24 pm. TRUE Commission convened at 4:30.

Council Auditor's Reports #900 and #901

Tommy Carter, Council Auditor's Office, talked about the Quarterly Summary for the Three Months Ended December 31, 2025. He said the City is projected to experience a net overall favorable budget variance of approximately \$20.2 million at year end within the General Fund/General Services District. However, this projected favorable budget variance will be reduced due to completion grants. Mr. Carter said that the Communication Service Tax is projecting an unfavorable budget variance of \$3.3 million based on current collections that have reverted back down to be more in line with prior years after there was an increase in FY 2024/25. The Commission asked for more information about projected vs actual amounts.

Mr. Carter spoke about Independent Agencies' budgets. There was discussion about JTA and annual "true up" legislation. Mr. Bass talked about the JTA NAVI program, and JTA revenue. Chairman Day said that the Commission should do a deep dive into JTA's budget.

Mr. Carter talked about Grants and Contract Compliance Division Audit, Report #901. Mr. Carter said that the report reflects significant issues with the payments not being made properly and accurately based on support. Mr. Luhrs asked about audit sampling, what software is used, and he asked about grant oversight. Mr. Luhrs talked about grant awarded entities that may be affiliated with council members.

Public Comment

John Nooney and Cody Martz.

Chair's Comments

Chairman Day said that there will be a special TRUE subcommittee to analyze the results of the Report #901, Chaired by Mr. Luhrs, with a focus on Public Service Grants. Mr. Luhrs asked for the data used for the audit, to be provided by the Auditor's Office.

Old Business

None

New Business

Mr. Bass talked about JTA and revenue from the Skyway. Mr. Luhrs talked about a TRUE examination of council member conflicts of interest and entanglements with nonprofits funded by the City. Chairman Day said that may proceed after the analysis of Public Service Grants.

Commissioner Comments

Chairman Day asked about the submission of a Commission annual report.

Next Meeting

The next TRUE Commission meeting will be on April 9, 2026 at 4:00 pm.

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

Colleen Hampsey, Council Research

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Posted 4.1.26 5:00 pm