 Taxation, Revenue and Utilization of of E Expenditures (TRUE) Commission Daniel Henry, Chair

**M E M O R A N D U M**

**DATE: October 1, 2020**

**TO: Dr. Cheryl L. Brown**

 **Director/Council Secretary**

**FROM: Daniel Henry, Chair**

 **TRUE Commission**

**RE: TRUE COMMISSION ANNUAL REPORT FOR 2019-20**

Membership

18 members: 6 members appointed by the Council President; 6 members appointed by the Mayor; 1 member appointed by each of the 6 CPACs. Appointees of the Council President and Mayor shall be residents of the City with an interest in city finance planning and budgeting and knowledge or expertise in financial management or accounting. Members appointed by the CPACs shall be residents of the City interested in public finance issues and actively involved in the community. As of September 2020 the commission’s membership stands at 6 filled seats, with 2 of those terms having expired as of June 30, 2020 and the members continuing to serve until reappointed or replaced. All six mayoral seats are currently vacant. Three of the six Council President seats are vacant, along with three of the six CPAC seats (one CPAC appointment is pending in the Rules Committee and should be approved in October).

Meetings

The TRUE Commission meets on a monthly basis. The commission met 6 times from June 2019 through January 2020; the July 2019 meeting was cancelled in keeping with the City Council’s summer hiatus. The November 2019 and February 2020 meetings were cancelled, as were the meetings from March through June due to the COVID-19 pandemic shutdown. The August 2019 meeting was held without a quorum being present so no official action was taken.

Standing Committees

The TRUE Commission currently has two standing committees - Legislative Tracking and Audit Review. The Legislative Tracking Committee met bi-weekly in 2019-20 to review new legislation introduced by the City Council for fiscal or operational impacts and to make recommendations to the full commission of potential recommendations to be made to the City Council and Mayor. The Audit Committee met monthly (as warranted) to review audits/reports issued by the Council Auditor’s Office and make recommendations to the full commission of potential recommendations to be made to the City Council and Mayor. A Parks and Recreation Maintenance Committee was created in the fall of 2018 to study the City’s park maintenance practices and funding and make recommendations to the City Council and Mayor. It completed its work and issued a report in September 2019 (see below).

Audit Reviews

The TRUE Commission reviewed a total of 26 Council Auditor audits/reports during the year and did not make any recommendations for action as a result of their reviews.

Legislative Reviews

The Legislative Tracking Committee generally meets on the Thursdays of Council committee weeks just after the legislation introduction deadline on Wednesday of committee week so as to have the maximum opportunity to review and consider the legislation and make recommendations to the full commission for potential action before the legislation reaches City Council for final action. The TRUE Commission reviewed and asked questions of staff on about 50 pending ordinances during the year without making any recommendations for action to the City Council.

Parks and Recreation Maintenance

The committee met on a monthly basis throughout portions of 2018 and 2019 to examine the Parks, Recreation and Community Services Department’s funding, policies and procedures for maintaining the City’s extremely large and diverse park system. Information about the maintenance policies and procedures was obtained from the department. Information about the number and types of maintenance issues was obtained from the department and via the City’s CARE complaint management system. The committee attempted, with only limited success, to obtain comparative information about park maintenance funding from several other Florida cities and from the Florida state park system for purposes of benchmarking Jacksonville’s performance against other park systems. Published national data indicated that Jacksonville spends considerably less on park maintenance than other jurisdictions, certainly due in part to the fact that the consolidated city has a very large system of conservation and passive recreation lands. Due to the difficulty of obtaining comparable spending and park system valuation data from other jurisdictions, the benchmarking methodology was largely abandoned and an alternative methodology of judging maintenance budgeting needs based on historical data and projected costs of numerous regularly scheduled maintenance practices, plus an additional annual allocation for periodic and unexpected expenses, was recommended.

Other Topics Addressed

* The Commission met with representatives of the Sheriff’s Office to discuss the school guardian program and the City’s subsidy of security at the Duval County Public Schools. It seemed to the members that the most costly option for providing school guardians (using JSO officers) has become the default option to meet the state mandate.
* A U.S. Census Compete Count presentation was made by Sarah Green, Mayor’s Office.
* The Commission held several discussions about its membership vacancies and the need to have those seats filled. A letter was written to the Mayor’s Office requesting an indication if they intend to fill the Mayor’s 6 current vacancies on the TRUE Commission; no response was received.
* Discussed the JEA advertising campaign seemingly in support of privatizing the utility and whether that is an appropriate use of JEA funds and requested that JEA report on how much it has spent on the advertising to date. JEA responded with the requested information the next month.
* Also on the subject of JEA privatization, the Commission voted to recommend to the City Council that it commission a study by a neutral, expert party to determine the impact of a sale of JEA on the ratepayers. The group discussed JEA sales and revenue trends and speculation about the utility’s supposed “death spiral”, which appeared to be primarily a consequence of the loss of an electricity wholesaling contract not related to regular retail sales to commercial and residential customers.
* The Commission voted to update its Policies and Procedures Manual after a lengthy review.