



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

**Ron Mallett, Chair**  
**Elaine Burnett, Vice Chair**  
**Mike Meroney, Secretary**

## Meeting Minutes

**December 6, 2007**

**4:00 p.m.**

**Attendance:** Ron Mallett (Chair), Elaine Burnett, Pamela Korn, Mark Cowart, Greg Anderson, John Palombi, Lou Myers, Randy Deen

**Excused:** Mike Meroney, Marcella Lowe, John Jolly

**Absent:** Nicole Lester, Charles Curley, Charles Magee, Louvenia Tippins

The meeting convened at 4:06 p.m. with a quorum present.

### Minutes

The minutes of the October 4, 2007 meeting were **approved as distributed**. The minutes of the November 1, 2007 meeting were **amended** to indicate the Commissioner Cowart's absence was excused and the minutes were **approved as amended**.

### Committee Reports

Performance Committee – Commissioner Palombi reported that the committee had gotten a few responses to its letter requesting follow-up from the departments and agencies that had previously responded to the committee's survey on performance measurement and management asking if the TRUE Commission's report on the subject had prompted any changes or improvements in processes or procedures. The results were largely uninformative.

Fair Taxation Committee – Commissioner Korn reported that the committee at its last meeting had reached the basic conclusion that, based on data comparing tax burdens in Jacksonville with the largest cities in each of the 50 United States and with comparably sized cities and counties in Florida, Jacksonville appears to have a relatively low tax burden and is therefore "fairly" taxed for the amount of services taxpayers receive in comparison with the amounts they pay in local taxes. The committee also determined that, given the recent changes in the property tax landscape imposed by the Florida Legislature and the uncertainty about the outcome of the property tax amendment to the Florida Constitution that will be the subject of a statewide referendum in January, it would be best to leave the subject of property taxes alone for the time being and to concentrate its efforts on examining other revenue streams over which the City has more reliable control.

The committee has been given an overview of the wide variety of other revenue sources that comprise the City budget (franchise fees, user charges, state-shared revenues, sales tax, local option gasoline tax, etc.) and will examine those sources more closely at its next meeting on Monday, December 10<sup>th</sup>.

Effectiveness Committee – Commissioner Burnett stated that the committee will look at the audits released in the July 2006 to June 2007 time period and evaluate them using the committee’s proposed audit evaluation form. Audits issued after June 2007 will be evaluated by the current committee chairs who will determine the status of each audit: 1) complete, 2) in process, or 3) no action needed. Staff will enter the various findings into a database for the Chair’s use in producing the required commission annual report. Commissioner Palombi volunteered to look at the TRUE Commission’s authorizing legislation and see how the commission’s activities correspond to its official duties and powers. There was discussion of the possible need for a separate Communications Committee to spread the news about the commission’s work and findings after the Effectiveness Committee ensures that all audit review and committee studies are properly completed, reported and acted upon. Commissioner Cowart volunteered to take a first look at what might be needed in the area of communication to the general public (media distribution list, CPAC liaison list, TRUE Commission PowerPoint presentation, etc.).

#### Auditor’s Report

Kirk Sherman reported that no new audits were released in November, but three reports are completed and should be released very shortly. In response to the commission’s request at the November meeting, he distributed a list of the audits released by his office in the last year that have not yet been formally acted upon by the TRUE Commission.

In response to a question about whether the City has any interest in petitioning the state to try to reopen the window of opportunity to revise the occupational license fees, Mr. Sherman indicated that he was unaware of any interest in that regard at the present time. He also indicated in response to another question that, despite the TRUE Commission’s recommendation earlier in the year, the Auditor’s Office’s staff was not increased in this year’s budget.

With regard to the recent audit of the Medical Examiner’s Office, Mr. Sherman indicated that the City has increased the salaries of the 5 forensic pathologists after a salary survey indicated that they were being paid below market rate. Those salary increases should be offset to the City by the new contracts entered into with several western counties that utilize the services of Jacksonville’s medical examiner for their autopsies, which will now pay those fees to the City rather than directly to the medical examiner personally. The City is still holding \$260,000 of the medical examiner’s budget “below the line” awaiting further appropriation when the Council is satisfied that all concerns have been properly addressed.

#### Chair’s Comments

Chairman Mallett noted that the commission currently has several vacancies due to commissioner resignations for various reasons and due to term limits. He indicated that he would like to start the process for reappointing Mark Cowart to a second term when his first term expires in June 2008. It was his feeling that 18 members is too large for this type of commission, making it a constant struggle to find enough appointees to keep all seats filled. He suggested eliminating the CPAC-appointed positions as a separate category and enacting a requirement that the Council President and Mayor each appoint one person who is nominated by the CPACs. This would keep the connection between the TRUE Commission and the CPACs, but would ease the burden on the CPACs to each find a willing volunteer to keep their seat filled at all times.

Commissioner Myers suggested a membership of 12 to 14, and agreed that having the Council President and Mayor consult the CPACs and appoint the CPAC representatives might impart a bit more prestige to those positions. Commissioner Burnett suggested having one CPAC appointee by the Mayor and Council President

represent CPACs 1 – 3 and the other represent CPACs 4 – 6. The idea of having the Mayor and President make their six appointees from each of the CPAC areas as a residence requirement was suggested, but it was pointed out that that system had been in use some years ago and was changed to the current system because of the difficulty of having to find qualified nominees from the right CPAC area in just the year when you need to fill that particular seat. Commissioner Korn wondered if the change might dilute the impact of the CPAC contributions to the commission, since their percentage of membership on the board would be reduced from one-third (6 of 18) to one-sixth (2 of 12)? Commissioner Palombi suggested that the ordinance change several years that allows vacant seats not to count against the quorum requirement means that there is no real need to officially drop the CPAC seats from the TRUE Commission's authorizing ordinance – if the seats stay vacant then the commission would become a *de facto* group of 12 rather than 18 without amending the ordinance.

**Motion:** recommend that City Council amend the TRUE Commission's authorizing ordinance to reduce the membership from 18 to a minimum of 12. **Approved 5-3.**

**Motion:** recommend that City Council amend the TRUE Commission's authorizing ordinance to require the Mayor and City Council President to each make one of their six appointments a representative of the CPACs by requesting nominations from the CPACs when filling that position. **Approved 5-3.**

#### Public Comments

Tony Bates, a former TRUE Commission chairman and currently President of Concerned Taxpayers of Duval County, reported that Commissioner Mike Meroney is recovering slowly but surely from his cancer surgery and is beginning to be able to get out and about a bit. He will convey the TRUE Commission's best wishes when he sees him next. Mr. Bates also commented on the problem with TRUE Commission attendance and vacancies, pointing out that it is a long-standing problem with which he also dealt when he was the commission's chair. His feeling is that it is primarily a management problem rather than a structural problem with the membership. There are already procedures in place for dealing with excessive absences and filling vacancies that result from removing non-attending commissioners from office; it's a matter of the commission taking the necessary steps to replace commissioners with new members who are more willing or more able to devote the time necessary. The process takes a good deal of personal time and effort from the Chair or another member designated by the Chair to keep membership up-to-date by calling non-attenders, recruiting new members for the Mayor and Council President to appoint, etc.

#### Other

Staff was requested to e-mail the Chairman a list of commissioner attendance for the 2007 meetings.

Staff distributed copies of the new City Hall security procedures set to take effect in late December to the members in attendance, and was asked to e-mail the memo to all commissioners.

Commissioner Burnett asked if the commission had ever gotten a response from the Sheriff to her letter that the commission forwarded regarding crime response and the willingness of the JSO to work with residents in the Riverside/Avondale area. Commissioner Palombi noted that the letter had resulted in a meeting between Commissioner Burnett and various JSO zone commanders. Ms. Burnett felt that the meeting with her, while appreciated, was an insufficient response on the part of the Sheriff's Office and believes the JSO should respond with a written report to the full commission on the issues raised by the letter.

#### Next meeting

The commission's next meeting is scheduled for Thursday, January 3rd at 4:00 p.m. and has been RELOCATED from the City Council chamber to Conference Room A in Suite 425 due to the City Council committee meetings being rescheduled during the first week of January due to the New Year holiday.

There being no further business, the meeting was adjourned at 5:28 p.m.