

Body Cam Policy Recommendation for Public Comment
March 14, 2017 – Niki Brunson, District 7 Resident

Body Cam Policy

Should fall under the Authority of City Council

The Issue:

- The relationship between the JSO and the community lacks trustworthiness due to Questionable Interactions during Citizen/Police Engagement

Primary Goal:

- To Improve relationship with JSO and the community
- Increase trustworthiness
- Build capacity in accountability for inappropriate Office Conduct
- Create Authority by organizing a Citizens' Review Board
- Create Body Cam Best Practices, Policies, and Procedures to govern activities
- To provide A "Witness" to Office Conduct and Citizen Engagement

Purpose:

- To align "The Public" with the resources, capacity, and authority
 - To Establish a Citizen Review Commission
 - To create Body Cam Policy to govern Footage, and Best Practices, Policies and Procedures
 - To Maintain a Witness of Office Conduct – Wearing the Body
 - To review Questionable Interactions and make recommendations for "Next Actions"
 - To provide an electronic un-redacted witness to Police Conduct to evaluate performance and make recommendations for improvement

Need:

In accordance with Chapter 57, City Council Member shall upon request from the Community

- To create legislation to govern the Body Cam Footage to act as a Public Witness during Questionable Citizen/Police Engagements
- Convene an 18 member Citizen Review Commission to manage the Fiduciary responsibility to manage this asset
- Insure it meets criteria for fostering "Public Good" by improving trustworthiness, accountability
- Support Body Cam Commission authority to review, respond accordingly, and make relevant recommendation to achieve the primary Goal
- Structure of Commission

18-member Commission shall include

- 6 Members appointed by City Council Members (1,7,8,9,10 and Council President)
- 6 Members appointed by Sheriff's Watch – formerly ShAdCo – Sheriff's Advisory Committee
- 3 Member appointed by the Mayor
- 3 Members appointed by JSO using Grassroots Crime Prevention and intervention Partners (excluded FOP, organization advocate*)

Additional Recommendations:

City Council should request an MOU from Sheriff Mike Williams, reflecting his agreement to assign officers to wear the Body Cameras during the Pilot Initiative.

PENSION REFORM QUESTIONS

- 1) When the current PFPF is closed to new participants a new plan must be created. That plan will not be grandfathered and would need to meet the minimum requirements of 175/185 to receive Chapter Funds¹. The new 401(k) will not meet the requirements because it is a defined contribution plan.
 - a. Will the current PFPF continue to receive “Chapter Funds”?
 - b. Will “Holiday Bonuses” continue to be paid to PFPF retirees?
 - c. Is COJ prepared to forgo the annual \$ 10 million of “Chapter Funds”?
 - d. Have these requirements been included in any calculations to date?

- 2) When the three existing plans are closed to new participants the only contributions to the current PFPF, COPP and GEPP will be from the taxpayers and employees (10%) covered by the current plans hired before City’s utilization of HB 2016-1297. All subsequent shortfalls will be the responsibility of the taxpayers – this will continue as long as there are remaining participants (active or inactive).²
 - e. Has the City requested a Milliman stochastic analysis as they strongly suggest - including any possibility of a run-out date at varying rates of return?

- 3) The answer to the question of whether a transaction is a sale or a collateralized borrowing is important because the cash received from a sale may be recorded as revenue in some cases, but the cash from a borrowing is not—instead, the borrowing results in a liability on a government’s financial statements³.
 - f. Has an independent CPA given a written opinion, or pro-forma financials, about how the agreement for the sale of the future revenues must be structured?
 - g. Will it be a sale of the future tax revenues or collateralized borrowing?

- 4) If an employer has an actuarially determined contribution rate and has a written policy of contributing the actuarially determined rate each period. The employer has consistently adhered to its policy for the past 10 years, and there are no known events or conditions that indicate that the employer will not continue to adhere to its policy in the future. In this circumstance, for purposes of determining the discount rate, how would the amount of projected employer contributions that should be included in the projection of the pension plan’s fiduciary net position be determined?⁴
 - h. Is the utilization of the “Pension Sales Tax” an event or condition that indicates COJ will not continue to adhere to its policy in the future?
 - i. Has the COJ received a written opinion of both an actuary and independent CPA that the current proposal will not require a reduction in the discount rate?

- 5) The bill [2016-1297] specifies that the county must apply the present value of the total projected proceeds of the surtax to reduce the unfunded liability or to amortize it as part of the county’s annual required contribution, beginning with the fiscal year immediately following approval of the Pension Liability Surtax. The unfunded liability amortization schedule must be adjusted beginning with the fiscal year immediately following approval of the Pension Liability Surtax and amortized over a period of 30 years⁵.
 - j. Are there actuary “work papers” that illustrate exactly how this all works together?

¹ Florida Statutes 175/185 "This chapter hereby establishes, for all municipal pension plans now or hereinafter provided for under this chapter, including chapter plans and local law plans, minimum benefits and minimum standards for the operation and funding of such plans, hereinafter referred to as municipal police officers' retirement trust funds. **The minimum benefits and minimum standards set forth in this chapter may not be diminished by local ordinance or by special act of the Legislature, nor may the minimum benefits or minimum standards be reduced or offset by any other local, state, or federal plan that may include police officers in its operation, except as provided under s. 112.65...No municipality shall establish more than one retirement plan for public safety officers which is supported in whole or in part by the distribution of premium tax funds as provided by this chapter....**"

"For any municipality, chapter plan, local law municipality, or local law plan under this chapter, any police officer who completes 10 or more years of creditable service as a police officer and attains age 55, or completes 25 years of creditable service as a police officer and attains age 52, is eligible for normal retirement benefits...."

[Milliman Report on the Long-Range Projected Finances of the City's Pension Plans – June 28, 2016];

"Our projections are based on a deterministic model that assumes emerging plan experience will always exactly match the actuarial assumptions; in particular the market returns will match the assumed rate year in and year out. Actual experience will not match the actuarial assumptions each and every year. Actual variation in the plans' experience will have a significant impact on the financial health of the plans, the liquidity constraints on the plan assets and the City's contribution levels. We highly recommend that stochastic projections be prepared that would enable the City to understand the potential range of future results based on the expected variability in investment returns ...In the past ten years, for instance, market returns for this plan [PFPF] have varied from -13.07% to +18.25%."

A stochastic analysis could review the policy under 10,000 different investment return scenarios during the projection period. Results would then be presented in probabilistic form..."

³ The most significant factor distinguishing sales from borrowings is the continuing involvement of the government doing the selling or borrowing. GASB Statement 48 establishes that a transaction is a collateralized borrowing unless it meets criteria that demonstrate that the government is no longer actively involved with the receivables or future revenues it has transferred to the other party. The new standards set forth the criteria for determining whether a government continues to be involved. For instance:

- Neither the government nor the buyer can cancel the sale
- The government cannot limit in any significant way the buyer's ability to subsequently sell or pledge the receivables or future revenues
- The government no longer has access to the receivables, future revenues, or the cash collected from them.

If a transaction does not meet the criteria to be a sale, the government pledging future revenues should report the proceeds it receives as a liability, not as revenue. It continues to report pledged receivables as assets and pledged revenues as revenues, as appropriate under generally accepted accounting principles (GAAP). The liability is reduced as cash is collected from the pledged revenues and transferred to the other party.

⁴ In this circumstance, the actuarially determined contribution rate of the employer would be used as the basis for the projection of future employer contributions. Future employer contributions based on the actuarially based funding method should be evaluated to determine the extent to which they are associated with the service costs of future employees. The portion of future contributions that is associated with the service costs of future employees would be excluded from the projection of the pension plan's fiduciary net position, which would be compared to projected future benefit payments for current active and inactive employees to determine whether and, if so, to what extent, the municipal bond yield or index rate should be reflected in the discount rate.

⁵ HB 2016-1297 Pension Liability Sales Tax Analysis p.6