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CALIFORNIA CITIZENS COMPENSATION COMMISSION

TRANSCRIPTION OF RECORDED
CALIFORNIA CITIZENS COMPENSATION COMMISSION MEETING
HELD MARCH 12, 2024

TRANSCRIBED BY: DONNA K. NICHOLS, RPR, CSR. 5660
JOB #: 8769

1 CHAIR SWEET: Good afternoon. It's 1:30 p.m.
2 (unintelligible) . . .

3 (Microphone not turned on)

4 MS. SNARR: Laura Horrocks.

5 COMMISSIONER HORROCKS: Here, present.

6 MS. SNARR: Darrell Roberts.

7 COMMISSIONER ROBERTS: Present.

8 MS. SNARR: Tyren Thompson.

9 COMMISSIONER THOMPSON: Present.

10 MS. SNARR: Margaret Wong.

11 COMMISSIONER WONG: Present.

12 MS. SNARR: Michael Sweet.

13 COMMISSIONER WONG: I don't think we hear you,
14 Michael.

15 CHAIR SWEET: How's that?

16 COMMISSIONER WONG: Yes.

17 CHAIR SWEET: Do I need to do that again or
18 are you -- we're okay?

19 Okay, we're good. Thank you. My apologies.
20 It does say push.

21 Very good. The first item on the agenda is
22 public comment. This is an opportunity for members of
23 the public who are attending the meeting to speak on
24 issues within the purview of the Commission.

25 If there's anyone who wishes to address the

1 Commission with public comment, now would be the time.
2 And we're -- I -- I see a five-minute clock. I guess
3 we're limiting -- limiting public comment to five
4 minutes per speaker.

5 Is there anyone who wishes to address the
6 Commission at this time?

7 Seeing none we'll close public comment.

8 Could the Commission secretary please call the
9 next item.

10 MS. SNARR: The next item is the adoption of
11 minutes.

12 CHAIR SWEET: The minutes of our June 22,
13 2023, meeting are in the binders under the second tab
14 and they were circulated to members of the Commission
15 prior to today.

16 I'd like to ask if any members of the
17 Commission have changes or amendments to the minutes.

18 Seeing none does one of the commissioners have
19 a motion?

20 COMMISSIONER HORROCKS: Motion to approve.

21 CHAIR SWEET: Commissioner Horrocks motion to
22 approve.

23 COMMISSIONER ROBERTS: Second.

24 CHAIR SWEET: Commissioner Roberts second.
25 Consider a discussion on the motion.

1 Could we have a vote, please.

2 MS. SNARR: Laura Horrocks.

3 COMMISSIONER HORROCKS: Approved.

4 MS. SNARR: Darrell Roberts.

5 COMMISSIONER ROBERTS: Aye.

6 MS. SNARR: Tyren Thompson.

7 COMMISSIONER THOMPSON: Aye.

8 MS. SNARR: Margaret Wong.

9 COMMISSIONER WONG: Approved.

10 MS. SNARR: Michael Sweet.

11 CHAIR SWEET: Yes.

12 We can call the next item.

13 MS. SNARR: Next item is the Chair's report.

14 CHAIR SWEET: Thank you. And -- and I'll keep
15 this brief.

16 I want to -- I want to thank the -- the staff
17 who are here who've actually -- we've -- we've been in
18 discussion over the past -- it's been a number of months
19 now with -- with our counsel, Ms. Cohen, to talk about
20 my observations as -- after attending the -- my first
21 meeting in the middle of 2023 about the process and
22 about the information presented and how we might help
23 the commissioners to make good decisions and exercise
24 their -- their responsibilities in a less compressed
25 time frame than bringing us all together to vote on such

1 a consequential matter a week before the end of the
2 fiscal year.

3 The result of that was a decision to stretch
4 the process out a little bit and to provide more content
5 to the commissioners earlier so we can have a more
6 informed discussion and opportunity to deliberate, and
7 then when we reach the -- reach the time to make the
8 decision closer to the end of the fiscal year, it -- it
9 isn't as rushed, and it isn't as compressed, and I think
10 people can feel better about the process.

11 The other byproduct of this is the opportunity
12 to meet in person at -- at least once if not multiple
13 times before the end of the -- the end of the fiscal
14 year.

15 So what we came up with was a -- a plan to
16 hold three meetings. We're meeting today. We've
17 scheduled meetings in May and June. It was my hope --
18 although maybe we're -- I'm now learning that we have
19 some conflicts, but it was my hope that we could do the
20 May meeting virtually but our final meeting in June in
21 person so that we could then exercise our responsibility
22 to ultimately vote on -- on the compensation measures
23 for the upcoming year.

24 So that's where we are. And that's what's
25 happening today is we've -- I've asked for some

1 presentations which I -- I think will be informative and
2 instructive and we can begin the deliberative process
3 now.

4 The other dates that we've marked out are May
5 22nd for a -- a Zoom meeting and then June 18th for an
6 in-person meeting. But I now understand that we may
7 need to see about either changing what's Zoom and what's
8 in person or maybe changing -- adjusting the dates a
9 little bit. So we'll work with staff and we'll ask them
10 to -- to poll people and -- and see what works.

11 Certainly I think it's preferential for me and for all
12 of us to be here in person if we can or together in
13 person, not necessarily here, but --

14 And I don't know, we -- we can't do a hybrid
15 Zoom in-person meeting, it has to be one or the other;
16 is that correct, Ms. Cohen?

17 MS. COHEN: It would be considered a
18 teleconference meeting and we'd have to abide by all the
19 teleconference requirement to do it both in person and
20 by Zoom.

21 CHAIR SWEET: But we could -- so we could
22 convene in person with -- with commissioners
23 participating virtually as well, we would just have to
24 follow different rules? Is that --

25 MS. COHEN: I -- I believe so. I'd have to

1 check the new law that just went in to effect beginning
2 of the year, but I believe so.

3 CHAIR SWEET: Okay.

4 MS. COHEN: There may be extra hoops to jump
5 through but we'll -- we'll look in to it.

6 CHAIR SWEET: It wouldn't be a -- it wouldn't
7 be a state commission if there weren't hoops.

8 MS. COHEN: Correct.

9 CHAIR SWEET: Thank you. That's -- that's all
10 I have.

11 Although it does occur to me that we have a
12 new member and we haven't ever actually met in person,
13 the others of us. So maybe if our new commissioner can
14 introduce himself. Actually, we'll have everyone
15 introduce themselves, but why don't you -- you want to
16 go -- go ahead and go first.

17 COMMISSIONER ROBERTS: Hi. Good afternoon.
18 My name is Darrell Roberts. I'm a professional
19 firefighter out of Chula Vista, California, where I've
20 served my home town and the State of California for the
21 last 25 years.

22 I'm also a member of our Urban Search and
23 Rescue Team, California Task Force 8. And I've been
24 involved in our labor leadership in the State of
25 California for the last 15 years.

1 So thank you everybody.

2 CHAIR SWEET: Commissioner Horrocks.

3 COMMISSIONER HORROCKS: Hello. My name is
4 Laura Horrocks. I am local to the greater Sacramento
5 area. And I support our non-profit seat on this board.
6 I've spent nine years working at PRIDE Industries and
7 supporting local non-profits as well. Thank you.

8 COMMISSIONER THOMPSON: Everyone, Commissioner
9 Tyren Thompson. Thank you for allowing me to be here.

10 I join you all from South Orange County in
11 Rancho Santa Margarita. And I'd like to extend a
12 sincere thank you to our staff for the organization of
13 the materials and to our presenters and wish you all a
14 happy Women's History Month.

15 COMMISSIONER WONG: Yes. My name is Margaret
16 Wong. I'm local here. I've been in Sacramento for 40
17 years. Very lucky of me to come here locally. I'm an
18 entrepreneur, a small business, and involved with
19 manufacturing with technology, high-tech products.

20 CHAIR SWEET: Thank you. And I'm Michael
21 Sweet. I'm from San Francisco. I was appointed Chair
22 of the Commission last spring. So I've been on the
23 Commission a little under a year at this point. I'm a
24 practicing attorney. I'm also a member of the San
25 Francisco Human Rights Commission.

1 And with that unless I missed anything I will
2 conclude the Chair's report and ask staff to call the
3 next item.

4 MS. SNARR: The next item are the staff
5 reports. These are reports that are contained in the
6 binder that you have in front of you. So I'll just go
7 through the tabs, go over what we have.

8 So the first tab is the agenda for today,
9 today's meeting. We have the unofficial transcripts
10 from the June 22, '23 meeting. Next --

11 COMMISSIONER THOMPSON: Excuse me. On the
12 transcripts my name is inaccurately listed as Tyrone
13 starting on page two and five times throughout.

14 MS. SNARR: Okay. Thank you. We will make
15 sure that's corrected.

16 COMMISSIONER THOMPSON: Thank you.

17 MS. SNARR: Next in the binder are the meeting
18 minutes from the June 2023 meeting, the resolution from
19 the June 2023 meeting as well, and the salary and
20 benefit resolution.

21 Next are the -- the salary surveys from state
22 elected officials as well as city officials and school
23 district superintendents as well as county elected
24 officials.

25 Next we have the superior court judges

1 salaries from 2010 up to 2023. Then we have the state
2 executive salary levels, the Civil Service salary report
3 from 2010 to 2023. Then we have the 2024 summary of
4 constitutional and legislative officer benefits. Then
5 we have the action summary chart for the Commission from
6 1990 to 2023.

7 The last tab is -- is a spot saved for the DOF
8 certification letter. So we should have that mid May.
9 Once -- once that's available we will provide a copy to
10 you. So hopefully we'll have that for -- prior to May's
11 meeting.

12 CHAIR SWEET: Thank you.

13 Do any commissioners have questions or
14 comments on any of the items that -- that are in the --
15 that are in the binder?

16 COMMISSIONER HORROCKS: I just want to say
17 thank you for preparing all of these for us. This is a
18 lot of really great information.

19 CHAIR SWEET: Anyone else?

20 I -- I do have a question.

21 Under the superior court tab I know -- I
22 notice that this shows the increases, but there's no
23 indication on this document as to what the -- what the
24 starting point was or the base line.

25 Is that information available and is it

1 consistent or does it vary?

2 MS. SNARR: Are you asking in terms of the
3 actual percentages in which they increased each year?

4 CHAIR SWEET: I'm asking, like, what -- what
5 was the starting point? What's the -- what is the base
6 salary on which the increase has -- has been -- to which
7 the increase has been added? And if that's not
8 available now, I'll just ask that we include that as a
9 supplement for -- at the next meeting.

10 MS. SNARR: We can include that for -- for the
11 next meeting if you'd like --

12 CHAIR SWEET: Thank you.

13 MS. SNARR: -- as a staff report.

14 CHAIR SWEET: Okay. I see no other questions,
15 and I will ask the Commission -- yes, go ahead.

16 COMMISSIONER THOMPSON: I'm wondering if these
17 are monthly amounts. Do we know if these are increases
18 or monthly amounts?

19 MS. SNARR: These are the monthly amounts.

20 COMMISSIONER THOMPSON: These are the
21 monthly -- so these are the salaries.

22 MS. SNARR: Judges, yes.

23 COMMISSIONER THOMPSON: Can we annualize this
24 maybe?

25 MS. SNARR: We can do that.

1 COMMISSIONER THOMPSON: Okay.

2 MS. SNARR: We can provide both.

3 COMMISSIONER THOMPSON: Would that be helpful?

4 CHAIR SWEET: Yeah, of course.

5 MS. SNARR: Okay.

6 CHAIR SWEET: Great. Thank you. Good -- good
7 catch.

8 Very good. With that we can move to the next
9 item if the Commission secretary will please call the
10 item.

11 MS. SNARR: Next we have a presentation by the
12 California Department of Human Resources regarding
13 collective bargaining updates and other compensation
14 setting considerations.

15 MR. CRAWFORD: All right. Can you hear me?

16 CHAIR SWEET: Yes.

17 MR. CRAWFORD: If I can get these slides
18 going. There we go.

19 All right, first off I'd like to say thank you
20 to the Chair and commissioners for having me today. My
21 name is Anthony Crawford. I'm a Deputy Director at
22 CalHR. I'm here to present on state employee
23 compensation and recent collective bargaining updates
24 tied to state employee compensation. I think it might
25 interest you.

1 So first I'll start with the first slide here
2 just to discuss who we are as a department. So CalHR
3 represents the governor during contract negotiations
4 with the state's 21 bargaining units. We have
5 represented employees split in to these 21 bargaining
6 units based on the occupations, and they make up
7 approximately 205,000 positions within state government.

8 In total we have 13 unions with SEIU being our
9 largest employee union representing nine of our
10 collective bargaining units as you can see in the chart.
11 And these classifications range from janitors, to IT
12 classifications, to nurses, and cooks just to name a
13 few.

14 In addition to our represented employees we
15 have employees who are excluded from collective
16 bargaining in which CalHR has salary-setting authority
17 for. Our excluded employees are mostly made up of
18 supervisors, managers, or confidential employees who
19 work in the labor relations field. In total we have
20 about 47,000 positions for our excluded employees.

21 So as you can see on the next slide, in total
22 we have about two hundred -- over 250,000 state
23 employees in total. And I should clarify that that is
24 just within the executive branch of state government.
25 So this does not include any judicial or legislative

1 employees or any state employees working for the higher
2 education systems.

3 What I show here is that we have about 252,000
4 positions that fall under one large statewide
5 classification plan which is made up of over 2,700
6 classifications.

7 Those have all been mapped to
8 federally-defined occupation groups. As you can see, we
9 have almost 400 occupation groups within our state
10 classification structure.

11 And, again, we have many occupations
12 throughout our entire state workforce that range from
13 entry level student assistants, to seasonal employees,
14 lawyers, doctors, peace officers, and firefighters as
15 well.

16 How many actual employees we may actually have
17 on payroll at any given point in time can depend just
18 based on normal attrition throughout the year or due to
19 the seasonal nature of our work. We have certain peak
20 times of the year, either -- for example, like
21 firefighters during fire season we may have more
22 firefighters or even during the summer we have more
23 lifeguards.

24 So one of the things that CalHR's responsible
25 for is completing a total compensation report for each

1 bargaining unit on a biannual basis. These reports are
2 submitted to the legislature and are publically
3 available on our website. And to complete these reports
4 we work closely with the federal Bureau of Labor
5 Statistics who provide us with wage and benefit data for
6 public and private sector employers within the State of
7 California.

8 CalHR calculates the state employee
9 compensation levels using actual state payroll data from
10 the State Controller's Office. And we have used the BLS
11 methodology of how they define benefits and wages so
12 that we can do a comparison to comparable occupations in
13 other sectors.

14 So as I've said, we've already mapped our
15 2,700 state classifications to the federally-defined
16 occupation groups and that allows us to use the federal
17 data that we receive from the BLS.

18 When we do these compensation studies, most of
19 them look at the employer cost. So we think about it as
20 how much does it cost the state to fill a state
21 position.

22 As we know, that includes much more than just
23 the salary that the employee receives. It also includes
24 additional forms of compensation above their base salary
25 such as pay differentials which could be for geographic

1 pay or seniority pay that an employee may receive which
2 many of our peace officers are eligible for.

3 In addition to that we look at costs related
4 to contributions such as retirement or prefunding
5 retiree health care as well as contributions to active
6 benefits such as health, dental, and vision as well.

7 The last bullet there just talks about
8 compensation generally speaking. There's different
9 forms of compensation that we have within our state
10 salary structure.

11 So thinking about it more from an employee
12 standpoint of how much they are taking home there's
13 different types of salary increases that we may think
14 about during negotiations or we may extend to our
15 excluded employees.

16 So to name a few one is what we refer to as a
17 general salary increase. This is a salary increase for
18 all employees within a specific bargaining unit that is
19 eligible for that increase. That's regardless of where
20 they may fall within a salary range. They could have
21 started with the state two months ago or they could have
22 been with the state for 20 years. They will be eligible
23 for that general salary increase.

24 We also have what we call special salary
25 adjustments which can be targeted adjustments for a

1 specific group of classifications that we may negotiate
2 to address specific recruitment and retention challenges
3 that we may be facing.

4 Another form of a special salary adjustment is
5 something we call a special salary adjustment at max
6 which we negotiated recently with some bargaining units.
7 This refers to an adjustment to the maximum of a salary
8 of a classification salary range. So employees aren't
9 necessarily eligible for it, we're just increasing their
10 earning potential that they may receive as part of their
11 normal progression through the classification.

12 The last item I listed was pay differentials.
13 As I alluded to, there's different types of
14 differentials such as geographic pay differentials for
15 certain cities, regions within the state and also as I
16 mentioned seniority or longevity pay.

17 So this chart I put together here really
18 focuses more on the collective bargaining updates of
19 what we've done recently. This is kind of a five-year
20 snapshot of salary increases and adjustments we've
21 provided or will be providing.

22 The percentages in white as you see there are
23 what I referred to as general salary increases. So all
24 of those percentages go to every single state employee
25 within that bargaining unit.

1 The percentages highlighted in green are not
2 general salary increases but instead are special salary
3 adjustments at max. So as I mentioned, employees may
4 not receive those right away, they have to get to the
5 max of the salary range and it becomes part of their
6 normal salary progression. So I highlighted those just
7 because you can see certain bargaining units have
8 negotiated those in recent contracts.

9 Another example I highlighted in orange there
10 was in 2022. We negotiated a larger salary increase for
11 peace officers compared to the non-peace officers within
12 that specific bargaining unit. So we -- we did this as
13 part of a contract because also included in the total
14 compensation package we negotiated for that unit we
15 asked peace officers to contribute more out of pocket to
16 retirement. And that's not something that was asked of
17 the non-peace officers. So as part of that thinking of
18 a total compensation package you can see how we really
19 think about other factors that impact year end take-home
20 pay beyond just salary increases.

21 So also included in the chart here on the far
22 right is what has already been negotiated and scheduled
23 for state employees in these bargaining units effective
24 July 1st, '24.

25 The next chart here shows another employee

1 contribution that impacts take-home pay, and these are
2 our retirement contributions. Consistent with the
3 Public Employees Pension Reform Act, or as we refer to
4 it PEPRA, the state seeks to have a 50/50 cost sharing
5 split of the total normal costs of an employee's
6 pension. However, as you can see in the chart, between
7 the different bargaining units the contribution rates
8 vary and that's because for state employees those rates
9 are subject to collective bargaining.

10 So as an example I've highlighted in yellow
11 miscellaneous employees that work for different -- are
12 part of different bargaining units. And, as you can
13 see, they are contributing different amounts. Some are
14 eight and a half, some are eight, and others are at ten
15 percent because that was what was negotiated.

16 Highlighted in orange is the same Bargaining
17 Unit 7 example from the salary chart on the previous
18 slide just to kind of illustrate the difference in the
19 peace officers and non-peace officers within that
20 bargaining unit.

21 So, again, in one specific year we provided
22 more in salary increases. Here you can see just what
23 the current contribution rates are and you can see that
24 peace officers are contributing 15 percent whereas the
25 non-peace officers are only at eleven-and-a-half

1 percent.

2 And, lastly, this is employee retiree health
3 contributions. So this is looking at the state's
4 pre-funding policy, pre-funding retiree health care.

5 This policy has been in place for well over
6 ten years. As you can see in the first column, prior to
7 2016/'17, some bargaining units were contributing to
8 OPEB, and then most recently in about '17/'18 is when we
9 negotiated for all bargaining units and started over at
10 three- to four-year phase in. And this chart shows you
11 the incremental increases to those rates over the years.

12 And then the far right-hand column you can see
13 what the current employee contribution to that is. And
14 I -- I show this also to illustrate that between the
15 different bargaining units we had different rates for
16 this as well as negotiated through the collective
17 bargaining process.

18 So with that that concludes the slides and the
19 presentation I have. I hope that provides a little bit
20 of insight in to our state employee compensation
21 practices, and I'd be happy to answer any questions that
22 you may have.

23 CHAIR SWEET: Any commissioner questions?

24 COMMISSIONER WONG: I have a question that is
25 the state is the largest employer in California?

1 MR. CRAWFORD: I don't know the answer to
2 that. I'll have to double check.

3 COMMISSIONER WONG: Because I was told is the
4 state is number one, the fed is number two, and then UC
5 California is number three. So I don't know -- so
6 252,000, you know, position . . .

7 MR. CRAWFORD: Yeah, I'll -- I'll have to
8 look. I know when you add in higher ed and -- and you
9 look at judicial and legislative branch I think there's
10 about 450,000 total which is pretty significant, but I
11 can get you the exact numbers, yeah.

12 COMMISSIONER WONG: Thank you.

13 COMMISSIONER THOMPSON: Can we go back to
14 slide two, please.

15 MR. CRAWFORD: Sure.

16 COMMISSIONER THOMPSON: I'm wondering if you
17 know what percentage each bargaining unit represents of
18 the total employee population.

19 MR. CRAWFORD: I don't have it in front of me.
20 I know offhand SEIU has over a hundred thousand
21 positions which is pretty significant when you -- so
22 more than 50 percent of the rank and file. But I can
23 get you a chart that has the percentages if you'd like.

24 COMMISSIONER THOMPSON: I was mainly
25 interested in the SEIU because we've used them to sort

1 of inform our decisions. So over fifty percent.

2 MR. CRAWFORD: Yeah, so they have 107,000
3 positions of the 205,000 represented positions. So
4 107,000 of. In total we have two hundred and fifty two.

5 COMMISSIONER THOMPSON: Thank you.

6 CHAIR SWEET: Anyone else?

7 I -- I have a question. Go back to slide I
8 think six.

9 So in -- on this far right column here six and
10 then also on the last slide, this is a percentage.
11 Eight point five percent is of the total salary, is that
12 right?

13 MR. CRAWFORD: That -- that would be of their
14 pensionable compensation. So in addition to their base
15 salary some pay differentials they receive are what we
16 call PERSable and are factored in to their final
17 compensation. So that's a percentage of all of that,
18 the base plus PERSable pay differential.

19 CHAIR SWEET: So if -- if the base and the
20 PERSable is a hundred thousand, then they would pay
21 eight -- 8,500?

22 MR. CRAWFORD: Right.

23 CHAIR SWEET: And that's on the last slide.
24 The same -- that's the same also there?

25 MR. CRAWFORD: Same thing, correct, yeah.

1 COMMISSIONER THOMPSON: While we're on this
2 slide in the past looks like three, four years a
3 significant number of reductions.

4 Can you speak to why that is?

5 MR. CRAWFORD: Sure. That's a product of
6 collective bargaining consistent with the PEPRA policy
7 on the pension side. With the pre funding of retiree
8 health care we seek to have employees contribute 50/50
9 of the total normal cost of the benefits. As the -- the
10 changes in health care costs go up and go down and
11 changes in payroll account for how much they need to
12 contribute there can be adjustments, but . . . Yeah.

13 COMMISSIONER THOMPSON: I have a question on
14 slide five too. You can tell we really enjoyed your
15 presentation.

16 I think I heard that you mentioned that all
17 employees are eligible for a three percent. Did you say
18 that?

19 MR. CRAWFORD: I did not.

20 COMMISSIONER THOMPSON: Okay.

21 MR. CRAWFORD: So depending on which
22 bargaining unit they're in the far right column will
23 show you what they will receive next July 1st.

24 COMMISSIONER THOMPSON: Okay. Perfect. Thank
25 you.

1 COMMISSIONER WONG: I have one question. You
2 used the word that you negotiate.

3 Who do you negotiate with? Negotiate with the
4 union, negotiate with the -- with certain department?
5 What's are your negotiations?

6 MR. CRAWFORD: Yeah. So we negotiate with the
7 unions. So employees have exclusive representatives.
8 And that's on chart two. So in the first column of the
9 chart it identifies which union represents employees
10 within those occupations.

11 COMMISSIONER WONG: Okay. Thank you.

12 CHAIR SWEET: Anyone -- any other questions?

13 COMMISSIONER HORROCKS: A quick question.

14 Can you go back to the slide with the
15 percentage increases. I think it was six. This one.
16 Five.

17 If the green percentages are the special
18 salary adjustments, do we have a base line for what the
19 general population is eligible for?

20 MR. CRAWFORD: I -- I don't have it in front
21 of me. But you'd only receive that increase if you have
22 been at the max salary for twelve months of your
23 classification. Again, eventually you'll get there. So
24 if you're at the minimum today, it increases your
25 earning potential, and then that percentage would vary

1 depending on the bargaining unit. But if you're
2 interested, I can get you that information. Yeah.

3 CHAIR SWEET: So let me -- I'll ask, and maybe
4 it's not something that you're in a position to speak
5 to. But a little bit more explanation of how these
6 percentages are instructive to us in our ultimate
7 decision as -- when we make our -- when we make a
8 decision about the -- the increases for the
9 constitutional officers and the members of the
10 legislature.

11 Can you explain the -- the tie in here?

12 MR. CRAWFORD: I don't think I can. I think
13 I'm more here to inform you on what we've done for state
14 employee salaries, yeah.

15 CHAIR SWEET: Okay.

16 COMMISSIONER THOMPSON: Can you advise on
17 which bargaining unit does most similar work to the
18 elected officials?

19 MR. CRAWFORD: I don't think I'm allowed to
20 advise at this point. Again, I'm just here to provide
21 information on what --

22 COMMISSIONER THOMPSON: Thank you.

23 COMMISSIONER ROBERTS: Anthony, I do have one
24 question.

25 On the '24/'25 on the slide that we're on

1 looks like our CHP officers, firefighters, and
2 scientists are grayed out.

3 Is that still -- are bargaining sessions still
4 ongoing?

5 MR. CRAWFORD: I can't speak to ongoing
6 negotiations or where we're at with that but this just
7 reflects what has or has not been negotiated. So for
8 those three bargaining units that you identified there's
9 nothing currently scheduled.

10 COMMISSIONER ROBERTS: Thank you.

11 CHAIR SWEET: Anything else?

12 Thank you very much.

13 MR. CRAWFORD: Thank you. Appreciate it.

14 CHAIR SWEET: Call the next item, please.

15 MS. SNARR: Next item on the agenda is a
16 presentation by the California Department of Finance
17 regarding the state budget and other FIS\$Cal
18 considerations.

19 MR. TENNEFOSS: Good afternoon. Can you hear
20 me?

21 Thank you. All right. Good afternoon, Aston
22 Tennefoss, Department of Finance. I first thank you for
23 your service on the Commission and I'll just give you a
24 brief overview of the purpose of this presentation.

25 The intent is to provide you an overview of

1 the state budget, the governor's budget as presented on
2 June 10, and to inform you of any other potential
3 information items that may be useful in your
4 deliberations on the Commission.

5 All right, the 2024 governor's budget
6 includes a balanced budget of 291.5 billion in
7 expenditures. Those expenditures include solutions for
8 a projected shortfall of 37.9 billion. It's important
9 to note that this is all a point in time data based upon
10 a forecast made prior to having all revenue information.

11 There was an unprecedented delay in the filing
12 which was delayed from October and then ultimately to
13 November after the 2022 tax year and as a result review
14 of the governor's budget as being a correction to some
15 of that information. And we'll get more in to that in
16 a -- in a second.

17 Just high-level revenues come in in what we
18 call the big three. That is the personal income tax,
19 the sales and use tax, and corporate income taxes. And
20 then on a future slide I'll also have a breakdown of
21 where the expenditures land, but the top three there are
22 K-12 education, health services, and human services.

23 All right, so this slide shows you a history
24 of the big three revenues going back almost three
25 decades. And I'd just like to call your attention to

1 the upper right-hand corner where you can see that there
2 was a pretty large spike between 2019/'20 and '21/'22
3 over the COVID period. And then following that we see
4 that there was this downward trajectory.

5 The black line for those watching is the
6 '24/'25 governor's budget. The dark blue line is the
7 '23 Budget Act. And then respectively the dashed black
8 is 4.5 percent annual growth, and the blue is five
9 percent annual growth. And the intent of showing that
10 is that, again, is we view this as a correction. You
11 can see that revenues continue to grow, however, we have
12 corrected back down to some of the more normal trend
13 between four-and-a-half and five percent.

14 This slide shows the aggregate of the General
15 Fund expenditures. General Fund expenditures of 208.7
16 billion for the '24/'25 budget. As mentioned before,
17 K-12 education, health services, and human services are
18 those top three followed closely by higher education.

19 And then just for additional information
20 within the other section that includes things like Labor
21 Workforce Development Agency, general government, and
22 Gov Ops.

23 I guess I should also note that this is a
24 revision down of approximately 9.6 percent from the
25 '23/'24 budget.

1 So within this there are several mechanisms in
2 order to balance the budget that were included. These
3 include pulling from the reserves revenue and internal
4 borrowing. For example, within reserves there's a 12.2
5 billion proposed decrease or, rather, removal from the
6 budget stabilization account as well as drawing down 900
7 million from the safety net reserve.

8 In the revenue space, for example, there's an
9 increase in the managed care organization tax support.
10 Moving to the second bullet among the reductions
11 departments have been instructed to only focus on those
12 essential spending items, and in that potential savings
13 is supported. And then finally the delays and deferrals
14 are items that have expenditures in to the future.

15 So moving to this next slide this is
16 particularly relevant in terms of the Commission's
17 charge. The Special Fund for economic uncertainties is
18 included in the constitution. There was an item --
19 rather, a proposition introduced in 2009, Prop 1F, which
20 specified certain requirements constitutionally for the
21 SFEU and specifically for the Director of Finance to
22 certify via a letter of the condition of the Special
23 Fund for economic uncertainties.

24 And so you can see here that again point in
25 time as of the '24/'25 governor's budget that amount was

1 negative 2.5 billion projected. And that represents
2 approximately 1.3 percent in the negative of the General
3 Fund revenues.

4 All right, and then coming in to the final
5 slide here. Just to give you sort of a sense of where
6 things stand at the moment as of January our revenues
7 were down by five billion for the month of January and
8 then fiscal year to date 5.9 billion or 4.8 percent.

9 Just wanted to note that, again, the May
10 revision is coming and so all of these numbers are
11 potentially going to change. The governor's budget is a
12 proposal and so through conversation with the
13 legislature and various stakeholders, you know, we
14 arrive at a final value. So those revenue numbers may
15 change over time. But the final letter will be provided
16 by the Director of Finance on or before June 1st based
17 on the May revision.

18 Thank you. Happy to take any questions.

19 CHAIR SWEET: You referred there at the end to
20 the final letter.

21 Can you explain to the Commission what -- what
22 that letter is and why it's important to our work.

23 MR. TENNEFOSS: Yes. So the certification
24 letter I believe was mentioned previously as coming in
25 May. So the requirement in the constitution is that it

1 is delivered June 1st or before based on the status of a
2 Special Fund for economic uncertainties.

3 The constitutional requirement is that a
4 resolution may not go forward if the various conditions
5 within the constitution are met. So those being the
6 negative status of the SFEU and then also if it
7 represents more -- one percent or more of the General
8 Fund revenues.

9 CHAIR SWEET: And the -- the meaning being
10 that if those conditions aren't met, then we -- we
11 cannot act to provide increases, right?

12 MR. TENNEFOSS: If those conditions are met,
13 then a resolution may not move forward to provide
14 increases, otherwise you have the authority to make a
15 decision.

16 CHAIR SWEET: Thank you.

17 With that we'll go to Ms. Horrocks.

18 COMMISSIONER HORROCKS: Can you -- the fund
19 needs to be at what percentage? In order --

20 MR. TENNEFOSS: So -- so the comparer is to be
21 one percent or more of General Fund revenues to the
22 negative. So that -- it's -- it's a negative argument
23 so in that if it's anything less than that or in the
24 positive, it has no impact.

25 COMMISSIONER HORROCKS: Okay. So the fact

1 that we're at 1.3 to the negative tells us --

2 MR. TENNEFOSS: As of -- as of the current
3 projections it would suggest that the constitutional
4 trigger would be met.

5 COMMISSIONER HORROCKS: Okay. Thank you.

6 CHAIR SWEET: Thank you. Any other questions
7 from the Commission?

8 COMMISSIONER THOMPSON: Yes. One of the early
9 slides you talked about the big three expenditures.

10 Can you define for us what health and human
11 services are or give us examples?

12 MR. TENNEFOSS: Oh, yes. So health services
13 would be services provided by, for example, the
14 Department of Public Health versus human services might
15 be the Department of Social Services.

16 COMMISSIONER THOMPSON: Thank you.

17 COMMISSIONER WONG: I have a question that --
18 do we have any reserve fund, that how much we have, or
19 we have zero?

20 MR. TENNEFOSS: So there are various reserves
21 for specifically legislative stabilization account,
22 public school stabilization -- I'm going to get
23 this wrong -- it's PSSSA. I'm blanking on the name
24 right now. But those are two and then the safety net
25 reserve and also the -- the safety -- or the SFEU which

1 I mentioned previously.

2 And so after the legislations have been
3 introduced there will still be 18.4 billion in reserves
4 within a combination of those accounts, yes.

5 COMMISSIONER WONG: Did the delay of the tax
6 filing return last year affect the cash flow in the
7 deficit?

8 MR. TENNEFOSS: It affected the forecasting
9 and, therefore, we're correcting that forecast now.

10 COMMISSIONER WONG: Thank you.

11 COMMISSIONER THOMPSON: And you had a chart a
12 few slides up that showed the -- this slide.

13 Can you speak again to the big spike between
14 '19 and '20 there that you said is being corrected now?
15 But what caused it in the first place?

16 MR. TENNEFOSS: I don't have that specific
17 information --

18 COMMISSIONER THOMPSON: Okay.

19 MR. TENNEFOSS : -- in front of me, only to
20 say that these -- this is reporting the actual. So
21 those were the revenues that came in during that period.

22 COMMISSIONER THOMPSON: Thank you.

23 COMMISSIONER ROBERTS: I had a question on
24 the -- on the reserves. We pulled out 18.8 billion? Is
25 that correct, out of reserves --

1 MR. TENNEFOSS: I'm sorry --

2 COMMISSIONER ROBERTS: -- or is that a total
3 combination? I forget the slide, it was, like, three --

4 MR. TENNEFOSS: Oh, the eighteen -- yeah, 18.4
5 remaining, yes.

6 COMMISSIONER ROBERTS: What -- what percentage
7 of that is of our total reserve accounts?

8 MR. TENNEFOSS: I'm afraid I don't understand
9 the question.

10 COMMISSIONER ROBERTS: We pulled out 18.8 from
11 reserves to -- to meet --

12 MR. TENNEFOSS: So I guess I can go --
13 (Speaking over each other)

14 COMMISSIONER ROBERTS: Can you put that
15 slide --

16 MR. TENNEFOSS: Yeah. I can go back to the
17 slide.

18 So -- oh, yeah. Yes.

19 So 18.8 includes from the reserves -- I have
20 another amount here. So in total within the governor's
21 budget 13.1 billion is being pulled from reserves.

22 COMMISSIONER ROBERTS: Okay, thank you.

23 COMMISSIONER HORROCKS: On this slide when
24 we're talking about reductions in fund shifts, can you
25 give some examples of what that means in this

1 (unintelligible) dollars?

2 MR. TENNEFOSS: Yes. Yes.

3 So, for example, within the governor's budget
4 there are reductions to climate of 2.9 billion, various
5 housing programs of 1.2 billion, school facilities
6 eight, program 500 million. And then in terms of fund
7 shifts there is a proposal to shift various funding from
8 the General Fund to the Greenhouse Gas Reduction Fund
9 and that is in the amount of 1.8 billion.

10 CHAIR SWEET: Any additional commissioner
11 questions?

12 Thank you, Aston.

13 MR. TENNEFOSS: Thank you.

14 CHAIR SWEET: Will you call the next item,
15 please.

16 MS. SNARR: Next item is the discussion
17 regarding the annual process and timetable for
18 formulating and approving a resolution setting
19 compensation.

20 CHAIR SWEET: So I gave -- there's no staff
21 presentation on this, correct?

22 Okay, this is me.

23 This is what we've been discussing and -- and
24 my thought that we should provide ourselves a little
25 more runway here.

1 So I previewed this earlier, but this is an
2 opportunity now for the commissioners to share their
3 thoughts about our deliberative process, and the timing,
4 and the cadence. And, you know, also I -- I appreciate
5 the fact that we -- we didn't have full clearance. We
6 were down a commissioner and have now added one. I
7 would love to see everyone in person for the final vote.
8 So maybe we'll have an adjustment there or do a hybrid
9 meeting.

10 But I'd like to invite each of the
11 commissioners to share their thoughts on -- on how we're
12 going to do this this year so that we can engage in the
13 most productive process. And I'll just open the floor
14 at this point.

15 COMMISSIONER WONG: Well, thank you. Thank
16 you, I -- I found the presentation to be very helpful.
17 Thank you, gentlemen. Understanding their job, you
18 know, updates and -- and the budget situation in
19 particularly as is going to affect what we're going to
20 be deciding. And I think there's always is -- is good
21 that, you know, Chairman, you know, they're suggesting
22 that we have, you know, various meeting, discussion and
23 to come to the conclusion.

24 And I think that, you know, we have been not
25 running a deficit in the past, but we are running a

1 deficit right now, so -- and this is important, that we
2 need to take a deep look in to what it is in front of us
3 and be able to make a -- a wiser decision.

4 So I -- I support that.

5 COMMISSIONER THOMPSON: Yes, Commissioner
6 Wong. I would agree. I'm in support of two more
7 meetings. I really do enjoy meeting you all in person.

8 Thank you to Aston and Anthony for their
9 presentations. I think the context -- it helps provide
10 context in our decision. Thank you.

11 COMMISSIONER ROBERTS: Yes, thank you. I -- I
12 really appreciate both presentations. Kind of gives us
13 a -- an up-to-date snapshot of where we're at in trying
14 to project the future. But, yeah, I'd definitely
15 recommend and hope that we can convene again in person
16 and hopefully get another update on the current
17 financial situation of the state to make an informed
18 decision. Thank you.

19 COMMISSIONER HORROCKS: I echo the comments of
20 my other commissioners. We're in limbo at the moment
21 until we figure out this budget situation. But there's
22 a lot of really good information presented today and we
23 appreciate that.

24 CHAIR SWEET: Let me ask -- we generally have
25 a sense from people of availability. But if -- if the

1 idea was to do the June meeting in person, it would have
2 to be before the 18th, correct?

3 COMMISSIONER WONG: Yes.

4 CHAIR SWEET: A requirement. Okay.

5 So I guess what we'll -- we'll do, we're not
6 going to do the whole thing now with our phones and all,
7 but I'll ask staff to poll people.

8 Several considerations. One is I think the
9 desire to have everyone in person. Two is the
10 availability of space. And as I fall back on having one
11 person the possibility of doing a telephonic meeting
12 under the new rules, and Sarah will have two months to
13 figure out how to make sure that we stay within those
14 rules.

15 But I -- I think the first -- the first option
16 would be preferable to see if we can find a -- a
17 mutually-agreeable date, that there is a room available
18 for us either here or somewhere accessible to everyone.
19 So I'll ask staff to do that and I'll ask the
20 commissioners to keep their eyes open for emails polling
21 you on dates, and please be responsive.

22 COMMISSIONER WONG: Yes.

23 CHAIR SWEET: Any -- any other thoughts on --
24 on process before we move on?

25 COMMISSIONER WONG: Do we have to make a

1 decision by June? Is it a deadline, that we have to
2 make a decision, right?

3 CHAIR SWEET: Sarah, what's our constitutional
4 obligation?

5 MS. COHEN: By June 30th.

6 COMMISSIONER WONG: Okay.

7 CHAIR SWEET: Very good. So with that we have
8 one more item on the agenda, and I'll ask staff to
9 introduce, and I can provide a little bit of a -- a
10 little bit of a -- some background.

11 MS. SNARR: So the last item on the agenda is
12 the presentation by the Legislative Analyst's Office
13 regarding the reduction and responsibilities of the
14 State Board of Education following passage of the
15 taxpayer transparent --

16 CHAIR SWEET: Equalization.

17 MS. SNARR: -- Equalization, yes.

18 -- following the passage of the Taxpayer
19 Transparency and Fairness Act of 2017, and approval of a
20 request for a legal opinion from the California Attorney
21 General on the authority of the California Citizens
22 Compensation Commission to reduce the base pay of BOE
23 members commensurate with their reduced
24 responsibilities.

25 CHAIR SWEET: So I'll -- let me provide a

1 little bit of background and -- and then explain kind of
2 where -- where I'd like this to go at least for -- for
3 today's purpose.

4 The -- in 2017 the legislature passed and the
5 governor signed legislation that changed the roll of the
6 BOE and pushed a lot of their responsibilities -- the
7 responsibilities they -- they'd had out to -- out of --
8 out of the board's purview.

9 The result was a -- to my understanding --
10 we'll hear from LAO in a second. To my understanding it
11 was a -- a pretty significant reduction in the
12 responsibilities of these elected officials.

13 The reason I've asked for this to -- this was
14 brought to my attention by someone who was involved in
15 that whole process. I've -- I've asked that we have a
16 conversation about it because it's my understanding that
17 the BOE's within our -- within the agencies that we --
18 that we decide on an increase for.

19 And the question that -- that I -- I asked was
20 are we able to and should we evaluate those salaries and
21 can we -- can we do anything going the other direction
22 or is it even inappropriate to do so.

23 So I -- I thought -- so this would be a -- a
24 two -- a two-piece process. The first piece is to get
25 some background on what happened in 2017 and what the

1 role is and how it has changed. And we'll have
2 presentation on that in a minute.

3 And then the next step, should we be
4 interested in engaging this discussion will be -- would
5 be to ask for an opinion from the attorney general's
6 office about if this is even somewhere we can go.

7 So that's -- that's where we are. And with
8 that I'd -- I'd invite the presentation. And then we
9 can open it to discussion afterwards.

10 COMMISSIONER THOMPSON: And before we start it
11 sounds like you're referring to -- I'm looking at the
12 resolution -- the BOE members who we're currently paying
13 one thousand -- \$175,576. Is that correct?

14 CHAIR SWEET: That's correct.

15 COMMISSIONER THOMPSON: Thank you.

16 CHAIR SWEET: And that's under tab -- what is
17 that, five, four, five?

18 COMMISSIONER THOMPSON: Resolution June 22nd,
19 2023.

20 COMMISSIONER WONG: So involve one member?
21 Involve just one member?

22 CHAIR SWEET: It's five, right?

23 COMMISSIONER WONG: Five members? Okay.

24 CHAIR SWEET: Go ahead.

25 MR. UHLER: (Unintelligible).

1 CHAIR SWEET: Please.

2 MR. UHLER: Good afternoon. I'm Brian Uhler
3 with the Legislative Analyst's Office. And I'm here
4 today to present some information on the 2017 changes at
5 the Board of Equalization.

6 Before getting in to that I wanted to give a
7 little bit of context just on the state's tax system and
8 some institutional background on BOE, and then summarize
9 the changes that were made in 2017.

10 (Pause)

11 CHAIR SWEET: You might be working without a
12 net.

13 MR. UHLER: Okay, that's fine. Having the
14 slides are just maybe for your future reference anyway.

15 So the state's tax system really has four
16 major tax revenue sources, income taxes, corporation
17 taxes, sales tax, and property tax.

18 Income tax and corporation taxes are
19 exclusively state revenue sources. The property tax is
20 exclusively a local government revenue source. Sales
21 tax is -- some of it goes to the state and some of it to
22 local government.

23 In addition to those big (unintelligible)
24 there's a variety of other smaller taxes including taxes
25 on alcohol and insurance companies. The state's tax

1 system -- implementation of the state's tax system can
2 kind of be broken out in to two broad categories and
3 activities.

4 One, is (unintelligible) so that's everything
5 from taxpayer education (unintelligible). Receiving tax
6 returns and payments to enforcing taxes
7 (unintelligible). So that's the tax administration
8 side.

9 The tax fuel side is when there's a
10 disagreement between the taxpayer and the administering
11 agency about how much taxes are owed.

12 And the taxpayer can appeal that. They first
13 start by appealing to the administrative agency itself.
14 The next step is to go to a quasi-judicial government
15 body. And then the final step in some cases is to take
16 those appeals to the courts. So this tax system is
17 implemented by a handful of state agencies, the Board of
18 Equalization being one of those.

19 The Board of Equalization was established by
20 voters in the constitution around 150 years ago. In its
21 current form it has five members. Four of them are --
22 there we go -- four of them are elected through district
23 elections, and the fifth is the state controller.

24 The BOE was originally established to address
25 inconsistent property tax assessment practices across

1 counties. Over the years it's responsibilities were
2 expanded both through statute and through voter changes
3 to the constitution.

4 In addition to property taxes the
5 constitutional responsibilities were expanded over time
6 to include alcohol taxes and insurance taxes as well.

7 So this -- this chart here shows
8 responsibilities for implementing the state's tax system
9 prior to the 2017 changes. And what you can see is that
10 in addition to its constitutional responsibilities over
11 property, alcohol, and insurance taxes BOE also
12 administered several other taxes including the sales tax
13 and was also responsible for serving as the
14 quasi-judicial government -- governing body for appeals
15 on all the taxes it administered plus the income tax and
16 corporation tax which were administered by the Franchise
17 Tax Board.

18 So this kind of broad scope of BOE's pre 2017
19 responsibilities combined with its institutional
20 structure raised some issues about its ability to sort
21 of effectively carry out all of its objectives. And
22 part of the concern was that prior to 2017 BOE blended
23 elements of the legislative, executive, and judicial
24 branches all in sort of one entity.

25 This raised some concerns from many

1 organizations including our office dating back several
2 decades. For example, issues about the extent to which
3 the board's actions in serving their quasi-judicial role
4 really reflected things that should be elements of the
5 legislative or executive process as well as concerns
6 about whether the fact that the Board members were
7 elected through district elections led them to focus on
8 issues that were particularly relevant to their district
9 which had issues with creating lack of uniformity in --
10 in their operations and their -- and their rule making.

11 Outside of our office and -- and more recently
12 in 2015 the controller -- the controller's audit of BOE
13 found issues with their accounting practices. And in
14 2017 a Department of Finance evaluation found several
15 issues including improper redirection of
16 revenue-generating resources to -- for a number of
17 activities. So because of these longstanding concerns
18 in 2017 legislation was enacted to narrow the scope of
19 the Board of Equalization's responsibilities.

20 In short, the -- the legislation essentially
21 narrowed down the Board of Equalization's
22 responsibilities to those that are -- that is taxed
23 within the constitution and removed all of them that had
24 been placed statutorily so that the legislature can
25 change without going back to the voters.

1 So this -- the BOE statutory responsibilities
2 were assigned to two new state agencies. Its
3 administrative responsibilities over all taxes outside
4 of property, insurance, and alcohol (unintelligible) to
5 the California Department of Tax and Fee Administration.
6 In their appeals authority over, again, all the taxes
7 other than property, and alcohol, and insurance were
8 shifted to a new office of tax appeals.

9 So this chart now shows there is sort of a
10 responsibility landscape after the reform. And you can
11 see there down at the bottom that BOE is now just
12 strictly limited to the -- tasked with the
13 responsibilities that are assigned to it in the state
14 constitution while the other taxes are handled by these
15 other state agencies.

16 Sort of consistent with this narrowing
17 staffing at BOE has declined significantly prior to the
18 reforms. They had over 4,000 staff at BOE and now it's
19 a little under 200. And by some estimates the boards of
20 appeals workload has decreased by around 95 percent
21 following the 2017 changes.

22 So that concludes my presentation and I'm
23 happy to take questions.

24 COMMISSIONER THOMPSON: Thank you. Can we flip
25 between four and seven?

1 MR. UHLER: Yep. No, sorry, four? Yeah.

2 COMMISSIONER THOMPSON: And seven again.

3 Oh, I'll take a look at a printed copy. I
4 want to see them side by side.

5 MR. UHLER: Yeah, it probably would have been
6 good to print them side by side.

7 COMMISSIONER THOMPSON: That's fine.

8 You mentioned that their work had estimated to
9 have reduced by 95 percent. Who estimated that?

10 MR. UHLER: I think that's some prior
11 estimates from our office as part of the considerations
12 for (unintelligible).

13 COMMISSIONER THOMPSON: Sure. Okay, thank
14 you.

15 COMMISSIONER HORROCKS: Do you know if that 95
16 percent reduction, is that based on the staffing, is
17 that based on the dollars that --

18 MR. UHLER: I think it's . . . I'll --
19 I'll -- I'll make sure I circle back with your staff to
20 confirm. But I believe it was based on a review of
21 essentially looking at their agendas pre and post, like
22 the number of items and appeals that they were hearing
23 at the Board.

24 COMMISSIONER HORROCKS: Thank you.

25 COMMISSIONER WONG: Well, obviously this is a

1 significant decrease. So this is important for us to
2 find out, you know, how this is being arrived, 95 and
3 five.

4 MR. UHLER: I -- I will -- as I said, I will
5 follow up with staff to provide some clarity on that.

6 COMMISSIONER THOMPSON: (Unintelligible) I
7 will say this was very informative. Thank you, Brian,
8 for presenting this. And I hope that CalHR can maybe
9 prepare something for all the positions that we cover,
10 not this robust, but maybe just a brief overview.

11 COMMISSIONER HORROCKS: I have one more
12 question. Sorry.

13 The Office of Tax Appeals, that is not an
14 appointed position, correct?

15 MR. UHLER: Appointed? I -- I mean I think --
16 let's see. They have a -- like an executive director
17 that -- that is appointed but not -- no -- not elected.

18 COMMISSIONER HORROCKS: Elected, thank you.
19 So they would not be in what we -- what we're voting on?

20 Perfect. Thank you.

21 CHAIR SWEET: What -- what are the current
22 responsibilities then of a member of the Board of
23 Equalization? Do they sit -- do they sit on these
24 appeals panels?

25 MR. UHLER: Well, appeals for property,

1 alcohol, and insurance tax issues, it's primarily
2 property tax issues. They do, you know, some rule
3 making in those areas, again, primarily property taxes.
4 I think it's -- it -- it really is mostly about property
5 tax appeals, assessment appeals, those sorts of issues.

6 CHAIR SWEET: And -- and those are only if
7 they roll up from the county, right?

8 MR. UHLER: Um . . . Yes. And also the Board
9 of Equalization does have -- so you're correct, most
10 property tax administration is handled at the county
11 level. There is an appeals process for county-assessed
12 properties. Those can roll up to the Board of
13 Equalization.

14 There are a limited set of properties that
15 are -- that are assessed directly by the Board of
16 Equalization. Those are things like utility
17 infrastructure, pipelines, things that cross over county
18 borders, railroads and things like that. So those
19 appeals can come directly to the Board as well. The
20 Board members do have responsibilities for taxpayer
21 outreach and education and those sorts of activities.

22 COMMISSIONER THOMPSON: I have a question.

23 Is there any public annual report or
24 something? Can we look at their volume and how it's
25 shifted year over year particularly since 2017?

1 MR. UHLER: I'm not sure about an annual
2 report. I think we had some of that information that --
3 again, I could follow up with that.

4 COMMISSIONER THOMPSON: I think it would be
5 helpful to see how their work has changed over time by
6 the numbers.

7 CHAIR SWEET: Additional question or comment
8 for Brian?

9 COMMISSIONER HORROCKS: I don't know that this
10 is for Brian, necessarily. But how do we as a
11 Commission get notified that there's a change in scope
12 faster than seven years after it's happened?

13 CHAIR SWEET: We -- we need to work on that
14 for sure.

15 So does anyone have anything else for Brian at
16 this point?

17 COMMISSIONER ROBERTS: Thank you, Brian.

18 CHAIR SWEET: Thanks a lot.

19 I'm glad we got your slides. And if you could
20 provide to staff and we'll -- and, in fact, for staff if
21 you could get us all the slides we've seen today, that
22 would be fantastic. I know they came together probably
23 later than the agenda packages went out. But I think it
24 will be helpful. There's a lot of information here.

25 So the -- the question to the commissioners is

1 is this something that we want to continue to look at.
2 And I think if we did, we've -- we've spoken with our
3 general counsel and maybe I could ask Ms. Cohen to
4 explain where we would go and -- and how you would --
5 would advise us to do that if this is something that --
6 that we want to explore.

7 MR. COHEN: Sure. The Commission would take a
8 vote to empower the -- the Chair to request an opinion,
9 in the Opinion Unit of the attorney general's office.
10 That could happen today.

11 And then from there -- and the resolution
12 would also enable the Chair to work directly with the
13 staff to help prepare that letter. And then the letter
14 goes, you know, to the attorney general's office. And,
15 you know, there's no guarantee it will be available by
16 the time you meet to decide the resolution this year.
17 But we'll track it. And we'll work with the attorney
18 general's office to make sure, you know, that we will
19 get what you need to -- to -- to address the issue.

20 CHAIR SWEET: Can you frame the -- the
21 question, please, in terms of what -- what -- kind of
22 what we need? Because I -- as I -- we discussed this,
23 right, as I recall. We are to vote on increases but,
24 you know, I think that generally the question is can we
25 vote on a decrease and what -- how -- what is that.

1 MR. COHEN: Right. So, you know, basically
2 the constitution -- the language of the constitution
3 from nineteen -- you know, the 1990 proposition is that
4 the Commission shall first establish and then annually
5 adjust the salary of all the various, you know, elected
6 officials in the State of California.

7 So the question that will be put to the
8 Attorney General's Opinion Unit is the extent of the
9 authority to re-examine essentially the base pay and
10 reduce the salary, the compensation and benefits, of the
11 BOE members commensurate with the reduction in
12 responsibilities that were brought about by this
13 legislation in 2017.

14 So it would be asking the attorney general's
15 office to opine, essentially, on the extent of the
16 authority of the Commission to take that kind of action.
17 It's never been -- you know, it's never had to address
18 before and never had to do before. So this seems like
19 it would be a good idea to, you know, have some kind of
20 North Star in terms of guidance from the attorney
21 general's office as to how to proceed.

22 If this were to go to litigation, the courts,
23 the attorney general's opinion would have deference. It
24 wouldn't be dispositive. But it would be a helpful
25 place to start.

1 COMMISSIONER THOMPSON: That sounds like we
2 need clarity on the word adjust.

3 MR. COHEN: Correct. Right. Because I think
4 the constitutional language, you know, assumed that
5 there would be one establishment at the very beginning
6 and then annual adjustments thereby.

7 And correct me if I'm wrong, staff, but since
8 the beginning of the Commission the annual adjustments
9 have applied pretty much, you know, across the board and
10 have not really focused on a particular agency that
11 may -- or a particular appointed office that may have
12 changed over the course of time.

13 So I really appreciate your question,
14 Commissioner Horrocks. Because how do you find out
15 about these kinds of changes over the course of, you
16 know, time. I -- good question for the Chair.

17 COMMISSIONER WONG: So I assume that we cannot
18 do any retroactive.

19 MR. COHEN: No. I -- I don't believe the
20 constitution contemplates a retroactive adjustment in
21 salaries. But -- but I believe that at one time in the
22 course of the history the Commission there may have been
23 kind of a -- I think this was early on, the legislature,
24 a -- a freeze until they were caught up to where they
25 felt they needed to be.

1 So there -- I mean, there's not just one thing
2 the Commission can do. The Commission can freeze it,
3 the Commission can reduce it. And the question is, you
4 know, how to interpret the language to accomplish that
5 in this particular setting where the structure, the
6 organization of the entity, has changed since beginning
7 of, you know, the creation the Commission.

8 COMMISSIONER HORROCKS: I have a question
9 about the Board itself. Do we have any -- is it
10 required to have five members as part of the Board or
11 can we adjust that expectation?

12 MR. COHEN: I believe that's a constitutional
13 requirement that there be five members, one, the
14 controller, and then the four elected from the
15 districts.

16 So, you know, in the same vein that only the
17 statutorily-created duties got transferred to these
18 other state agencies and the Board of Equalization was
19 left with its constitutional response -- limited
20 constitutional responsibilities. The same thing with
21 the composition. I don't think those are the kinds of
22 things that you can touch. But you certainly have
23 jurisdiction over compensation of the members.

24 COMMISSIONER HORROCKS: Thank you.

25 MR. COHEN: And just to point out that the

1 controller is a -- I mean, the controller is separately
2 under your jurisdiction as well. So there are the four
3 members of the Board of Equalization. Controller is a
4 member but also the controller is an independent
5 position as well.

6 COMMISSIONER WONG: So if there's any
7 reduction on the -- on the BOE, would not -- can -- can
8 be not applied to the controller?

9 MR. COHEN: Well, it -- right. If the -- the
10 controller's responsibilities were not thereby, you
11 know, reduced as a result of the legislation, those are
12 issues that you really do need to explore and see how
13 that -- how that might have been affected by the change
14 in legislation.

15 COMMISSIONER WONG: Thank you.

16 CHAIR SWEET: So my -- my thinking is as
17 follows.

18 I -- certainly -- well, we're not in a hurry
19 to do this. This is not -- we -- we have to -- we're
20 not on a clock, right, but this is something that I
21 became aware of and, you know, to your point this is the
22 kind of thing that, you know, seems like we should know
23 about and we should think about.

24 And in discussions with staff and with counsel
25 it became clear that -- that to me at least that this is

1 not the kind of thing that we wanted to just -- just go
2 and do. I'm not sure we can. I think -- my view is we
3 should ask the question. And -- and then once we have
4 an answer to the question can we -- we can get to should
5 we. And -- and how we, right?

6 I mean, you've got -- you have people who are
7 in elective office who have an expectation. You know,
8 maybe it's the kind of thing that, you know, our -- our
9 decision is, you know -- people who were elected
10 subsequent to some date or something like this, right?

11 This is -- this is not a hot-button issue, but
12 I think in terms of good government and -- and our
13 responsibilities it's something that we should explore
14 and potentially move on, if not, you know, this year in,
15 you know -- in the near future to get -- and but first
16 get some clarity on -- on what we can -- what we can do.

17 So going back to what I -- what I think the
18 action item would be today, Ms. Cohen, it would be a
19 resolution allowing and directing me to work with staff
20 to request the opinion?

21 MR. COHEN: That's correct. Yeah.

22 CHAIR SWEET: And then --

23 MR. COHEN: It would be essentially resolved
24 that the Commission directs the Chair to request a
25 letter from the attorney general's office on the

1 authority of the Commission in this area, not word for
2 word, and then with the assistance of Commission staff
3 as needed. And I think that you could vote on a
4 resolution along that, you know -- along those lines.
5 And that would be sufficient.

6 COMMISSIONER THOMPSON: (Unintelligible) a
7 motion?

8 (Speaking over each other)

9 CHAIR SWEET: Okay, Commissioner Thompson.

10 COMMISSIONER THOMPSON: Yeah, a motion to
11 approve a request for legal opinion from the California
12 Attorney General on the authority of the California
13 Citizens Compensation Commission to reduce the base pay
14 of BOE members commensurate with their reduced
15 responsibilities.

16 CHAIR SWEET: Excellent. Very well done.

17 MR. COHEN: I'm sorry, can I just interrupt
18 for a second.

19 And would you like to add to that with the
20 assistance of Commission staff as needed so that it
21 is -- it encompasses the entire approval?

22 COMMISSIONER THOMPSON: As long as I don't
23 have to say it all over.

24 MR. COHEN: No.

25 COMMISSIONER THOMPSON: With the inclusion of

1 Commission staff.

2 MR. COHEN: Thank you.

3 CHAIR SWEET: Thank you, Commissioner
4 Thompson.

5 Is there a second?

6 COMMISSIONER WONG: I'll second.

7 COMMISSIONER ROBERTS: I'll second.

8 CHAIR SWEET: Commissioner Roberts.

9 Is there discussion of the motion?

10 COMMISSIONER HORROCKS: Motion to approve.

11 CHAIR SWEET: Okay, we have the motion. We
12 have a second.

13 And I'll ask staff to call the roll.

14 MS. SNARR: Laura Horrocks.

15 COMMISSIONER HORROCKS: Aye.

16 MS. SNARR: Darrell Roberts?

17 COMMISSIONER ROBERTS: Aye.

18 MS. SNARR: Tyren Thompson.

19 COMMISSIONER THOMPSON: Aye.

20 MS. SNARR: Margaret Wong.

21 COMMISSIONER WONG: Aye.

22 MS. SNARR: And Michael Sweet.

23 CHAIR SWEET: Aye.

24 We at 2:47 have nothing additional on the
25 agenda. I will use this opportunity to provide a

1 reminder to the commissioners that we have an obligation
2 to file with the FPPC Form 700s no later than April 1st.
3 And emails came in with that information, and staff
4 will -- will assist if you haven't seen the email or if
5 you have questions.

6 And with that unless we have anything else
7 I'll entertain a motion to adjourn.

8 Commissioner Horrocks.

9 COMMISSIONER HORROCKS: Motion to adjourn.

10 CHAIR SWEET: Is there a second?

11 COMMISSIONER ROBERTS: Second.

12 CHAIR SWEET: Any opposition?

13 Then by unanimous consent this meeting is
14 adjourned at 2:48. Thanks everyone.

15 COMMISSIONER WONG: Thank you.

16 COMMISSIONER THOMPSON: Thank you.

17 COMMISSIONER HORROCKS: Thank you.

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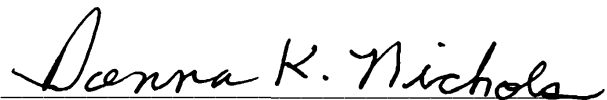
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