

Hearing Date: December 5, 2025

## **ITEM 5**

### **PROPOSED DECISION AND PARAMETERS AND GUIDELINES**

Election Code Section 9051, As Amended by Statutes 2022, Chapter 751,  
Section 5 (AB 1416), Effective January 1, 2023

*Elections: Ballot Label*

24-TC-01

Period of reimbursement begins July 1, 2023

---

#### **TABLE OF CONTENTS**

##### **Exhibit A**

Test Claim Decision ..... 1-34

##### **Exhibit B**

Draft Expedited Parameters and Guidelines ..... 1-20

##### **Exhibit C**

Controller's Comments on the Draft Expedited Parameters and Guidelines ..... 1-10

##### **Exhibit D**

Draft Proposed Decision and Parameters and Guidelines ..... 1-27

##### **Exhibit E**

Controller's Comments on the Draft Proposed Decision and Parameters  
and Guidelines ..... 1-9



July 28, 2025

**Exhibit A**

Mr. Chris Hill  
Department of Finance  
915 L Street, 8th Floor  
Sacramento, CA 95814

Mr. Fernando Lemus  
County of Los Angeles  
500 West Temple Street, Room 603  
Los Angeles, CA 90012

*And Parties, Interested Parties, and Interested Persons (See Mailing List)*

**Re: Decision**

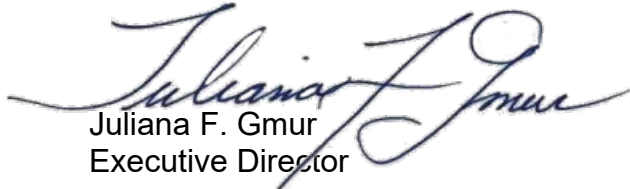
*Elections: Ballot Label, 24-TC-01*

Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051  
County of Los Angeles, Claimant

Dear Mr. Hill and Mr. Lemus:

On July 25, 2025, the Commission on State Mandates adopted the Decision approving the Test Claim on the above-captioned matter.

Very truly yours,



Juliana F. Gmur  
Executive Director

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE TEST CLAIM

Elections Code Section 9051

Statutes 2022, Chapter 751, Section 5,  
effective January 1, 2023

Filed on September 23, 2024

County of Los Angeles, Claimant

Case No.: 24-TC-01

*Elections: Ballot Label*

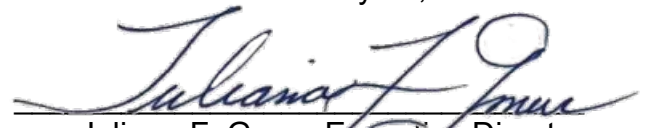
DECISION PURSUANT TO  
GOVERNMENT CODE SECTION 17500  
ET SEQ.; CALIFORNIA CODE OF  
REGULATIONS, TITLE 2, DIVISION 2,  
CHAPTER 2.5, ARTICLE 7.

*(Adopted July 25, 2025)*

*(Served July 28, 2025)*

**TEST CLAIM**

The Commission on State Mandates adopted the attached Decision on July 25, 2025.

  
Juliana F. Gmur, Executive Director

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE TEST CLAIM	Case No.: 24-TC-01
Elections Code Section 9051	<i>Elections: Ballot Label</i>
Statutes 2022, Chapter 751, Section 5, effective January 1, 2023	DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7.
Filed on September 23, 2024	(Adopted July 25, 2025)
County of Los Angeles, Claimant	(Served July 28, 2025)

**DECISION**

The Commission on State Mandates (Commission) heard and decided this Test Claim during a regularly scheduled hearing on July 25, 2025. Fernando Lemus appeared on behalf of the County of Los Angeles. Kaily Yap appeared on behalf of the Department of Finance.

The law applicable to the Commission’s determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code sections 17500 et seq., and related case law.

The Commission adopted the Proposed Decision to approve the Test Claim by a vote of 4-0, as follows:

Member	Vote
Lee Adams, County Supervisor	Yes
Karen Greene Ross, Public Member	Absent
Renee Nash, School District Board Member	Yes
David Oppenheim, Representative of the State Controller, Vice Chairperson	Yes
William Pahland, Representative of the State Treasurer	Absent
Michele Perrault, Representative of the Director of the Department of Finance, Chairperson	Absent
Alexander Powell, Representative of the Director of the Office of Land Use and Climate Innovation	Yes

**Summary of the Findings**

This Test Claim addresses Elections Code section 9051, as amended by the test claim statute (as part of the “Ballot DISCLOSE Act”) to require the inclusion of two lists, one of

supporters and one of opponents, each representing the groups who contributed to the arguments supporting or opposing the measure, in the ballot label for statewide ballot measures only.<sup>1</sup> If there are no qualifying supporters or no qualifying opponents, the text must read, as applicable, “Supporters: None submitted” or “Opponents: None submitted.”<sup>2</sup> This language is to be added following the Attorney General’s condensed version of the title and summary.<sup>3</sup> The Secretary of State, rather than the Attorney General, now certifies the two-part ballot label.<sup>4</sup> The Secretary of State then provides the ballot label to the counties for printing and providing to voters in accordance with Elections Code sections 13000 and 13001.<sup>5</sup> The purpose of the test claim statute is to provide “extremely important information that helps voters better evaluate and understand the value of the measure and to make more informed decisions on how to vote.”<sup>6</sup> The first implementation of the test claim statute occurred with Proposition 1, a statewide ballot measure on the March 5, 2024, primary election ballot.<sup>7</sup> As a result, the claimant alleges that “to comply with the mandate, the additional information resulted in an additional 250 characters (approximately 27 words) being printed on the ballot, resulting in an additional 258,716 ballot cards being printed for the election” and “[t]he vendor cost to print these additional 258,716 cards was \$62,091.84 for FY 2023-24.”<sup>8</sup>

The Commission finds that the Test Claim was timely filed based on the date that costs were first incurred, which was more than 12 months from the test claim statute’s effective date of January 1, 2023.<sup>9</sup> According to a declaration signed under penalty of

---

<sup>1</sup> Elections Code section 9051(c), as amended by Statutes 2022, chapter 751.

<sup>2</sup> Elections Code section 9051(c)(1)(G), as amended by Statutes 2022, chapter 751.

<sup>3</sup> Elections Code section 9051(c)(1), as amended by Statutes 2022, chapter 751.

<sup>4</sup> Elections Code section 9053, as amended by Statutes 2022, chapter 751.

<sup>5</sup> Elections Code sections 9050(b), as amended by Statutes 2022, chapter 751. See also, section 13000, as added by Statutes 1994, chapter 920 [“The person in charge of elections for any county . . . shall provide ballots for any elections within his or her jurisdiction, and shall cause to be printed on them the name of every candidate whose name has been certified to or filed with the proper officer pursuant to law and who, therefore, is entitled to a place on the appropriate ballot.”]; and section 13001, as last amended by Statutes 2008, chapter 179 [“All expenses authorized and necessarily incurred in the preparation for, and conduct of, elections as provided in this code shall be paid from the county treasuries.”].

<sup>6</sup> Statutes 2022, chapter 751, section 2(a).

<sup>7</sup> Exhibit D (1), Primary Election State Voter Information Guide, March 5, 2024, page 5.

<sup>8</sup> Exhibit A, Amended Test Claim, page 18 (Declaration of Audilia Lozada, Division Manager, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 4).

<sup>9</sup> Government Code section 17551(c); California Code of Regulations, title 2, section 1183.1(c).

perjury by Jennifer Storm, Departmental Finance Manager II for the Los Angeles County Office of the Registrar-Recorder/County Clerk, claimant first incurred costs on December 15, 2023.<sup>10</sup> This date coincides with the notice from the Secretary of State informing the counties that it would advise of any final court-ordered changes in the ballot label to be printed for Proposition 1, the first statewide ballot measure after the effective date of the test claim statute.<sup>11</sup>

In addition, the Commission finds that Elections Code section 9051, as amended by the test claim statute, imposes a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution, beginning July 1, 2023, requiring counties to perform the following new state-mandated activity for statewide ballot measures only:

- Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State,<sup>12</sup> following the Attorney General's condensed ballot title and summary, as follows:
  - After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.<sup>13</sup>
  - After the text "Opponents:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.<sup>14</sup>
  - If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then "Supporters:" shall be followed by "None submitted." If no list of opponents is provided by the opponents or

---

<sup>10</sup> Exhibit A, Amended Test Claim, page 21 (Declaration of Jennifer Storm, Departmental Finance Manager II, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 6).

<sup>11</sup> Exhibit D (4), Secretary of State Memorandum #23124, Ballot Labels and Titles and Summaries, November 21, 2023.

<sup>12</sup> United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

<sup>13</sup> Elections Code section 9051(c)(1)(A).

<sup>14</sup> Elections Code section 9051(c)(1)(B).

there are none that meet the requirements of this section, then “Opponents:” shall be followed by “None submitted.”<sup>15</sup>

The Commission also finds that the test claim statute’s addition of section 9051(c)(1)(I), which offers counties the option of using font as small as 8-point for the supporter and opponent lists to the extent that doing so would save the printing of a ballot card, is not required or mandated by the state. Because the condition of this permission is “the minimal amount needed” to avoid an extra ballot card, a county choosing this option would need to determine at each election what the minimum font size is to save a ballot card. If 8-point or greater, they may break from the Election Code’s otherwise applicable formatting rules and use that least minimal font size for the supporter and opponent lists. However, because this section nowhere states that counties “shall” print in any reduced font size to save costs, and instead says the counties “may” use this option, the process to determine whether an 8-point font should be used is not required or mandated by the state.<sup>16</sup>

The Commission therefore approves this Test Claim.

## **COMMISSION FINDINGS**

### **I. Chronology**

01/01/2023	Elections Code section 9051, as amended by Statutes 2022, chapter 751 became effective.
09/23/2024	The claimant filed the Test Claim.
12/27/2024	Department of Finance (Finance) filed comments on the Test Claim.
02/10/2025	The claimant filed an Amended Test Claim. <sup>17</sup>
03/25/2025	Finance filed comments on the Amended Test Claim. <sup>18</sup>
05/09/2025	Commission staff issued the Draft Proposed Decision. <sup>19</sup> No comments were filed.

### **II. Background**

#### **A. Prior Law Requires Counties to Print Ballot Labels for Statewide Measures.**

The term “ballot label” refers to that portion of the ballot containing the names of the candidates or a statement of a measure.<sup>20</sup> In contrast to the lengthier text a voter may read in a voter information guide, the ballot label is the limited text a voter reads on their

---

<sup>15</sup> Elections Code section 9051(c)(1)(G).

<sup>16</sup> Under Elections Code section 354, “may” is “permissive.”

<sup>17</sup> Exhibit A, Amended Test Claim.

<sup>18</sup> Exhibit B, Finance’s Comments on the Amended Test Claim.

<sup>19</sup> Exhibit C, Draft Proposed Decision.

<sup>20</sup> See Elections Code sections 303, 9051, and 13247.

ballot when they vote. This Test Claim concerns listing supporters and opponents on the ballot labels for “statewide measures” only and, thus, it affects counties as explained below. The term “statewide measure” under this test claim statute includes statewide measures proposed by both the Legislature and by voter initiative<sup>21</sup> but excludes statewide referenda, which is the subject of a separate statute that is not at issue in this Test Claim.<sup>22</sup>

County “elections officials” such as the county recorder-registrar of voters and county clerk<sup>23</sup> administer statewide elections and such election expenses are paid from county treasuries.<sup>24</sup> This includes the expense of printing ballots for voters. Elections Code section 13000 states “[t]he person in charge of elections for any county . . . shall provide ballots for any elections within his or her jurisdiction, and shall cause to be printed on them the name of every candidate whose name has been certified to or filed with the proper officer pursuant to law and who, therefore, is entitled to a place on the appropriate ballot.”<sup>25</sup>

Counties provide ballots with statewide measures at the direction of the Secretary of State. Formerly, “for statewide measures, the ballot label shall contain no more than 75 words and shall be a condensed version of the ballot title and summary including the fiscal impact summary prepared pursuant to Section 9087 of this code and Section 88003 of the Government Code.”<sup>26</sup> This text was, and continues to be, drafted by the Attorney General.<sup>27</sup> Formerly, because the ballot label was comprised *only* of the “condensed version of the ballot title and summary,” the Attorney General certified the ballot label<sup>28</sup> and provided it to the Secretary of State. The Secretary of State then facilitated receipt of supporting and opposing arguments<sup>29</sup> and provided a public

---

<sup>21</sup> Elections Code section 9050(b)(1), as amended by Statutes 2023, chapter 162 [clarifying that a statewide measure includes both those proposed by voter initiative and by the Legislature].

<sup>22</sup> See Elections Code sections 9050(b) and 9051(d), as amended by Statutes 2023, chapter 162.

<sup>23</sup> Elections Code section 320 (a)-(b).

<sup>24</sup> Elections Code section 13001, as last amended by Statutes 2008, chapter 179, which states in relevant part the following: “All expenses authorized and necessarily incurred in the preparation for, and conduct of, elections as provided in this code shall be paid from the county treasuries, except that when an election is called by the governing body of a city the expenses shall be paid from the treasury of the city.”

<sup>25</sup> Elections Code section 13000, as added by Statutes 1994, chapter 920.

<sup>26</sup> Elections Code section 303, as amended by Statutes 2009, chapter 373.

<sup>27</sup> Elections Code section 9050(a).

<sup>28</sup> Elections Code section 9053, as amended by Statutes 2009, chapter 373.

<sup>29</sup> Elections Code sections 9060, 9064, and 9067.



examination period<sup>30</sup> and then relayed the finalized ballot label to counties for incorporation in the ballots under their general duties to administer the Elections Code.<sup>31</sup>

Prior state and federal law also require the translation of election materials into other languages under specified circumstances. The Secretary of State explains on its website: “Language requirements for election materials are governed under the federal Voting Rights Act and the state Elections Code.”<sup>32</sup>

Federal law requires states or political subdivisions of the state to provide language assistance if, according to data from the most recent census, more than five percent of the citizens of voting age of the political subdivision, or more than 10,000 citizens of voting age of the political subdivision, are members of a single language minority and are limited English proficient, or in the case of a political subdivision that contains all or any part of an Indian reservation, more than five percent of the American Indian or Alaska Native citizens of voting age within the reservation are members of a single language minority and are limited English proficient; and the illiteracy rate of the citizens in the language minority as a group is higher than the national illiteracy rate.<sup>33</sup> The U.S. Census Bureau makes the federal language determinations, which are final and non-reviewable.<sup>34</sup> Accordingly, “[states and counties] that are listed as covered by Section 203 have a legal obligation to provide the minority language assistance prescribed in Section 203 of the Act.”<sup>35</sup> Under these circumstances, the ballots, including ballot labels, are required to be provided in the language of the applicable minority group as well as in the English language.<sup>36</sup> The Census Bureau last made these determinations on December 8, 2021, covering California and most of its counties individually, requiring the ballot to be provided in minority languages in addition to English.<sup>37</sup>

Under state law, Elections Code section 14201 requires county elections officials to provide a translated “facsimile ballot” and related instructions in a conspicuous location in precincts where the Secretary of State determines that three percent or more of the

---

<sup>30</sup> Elections Code section 9092.

<sup>31</sup> Elections Code sections 9050, 13000, and 13001.

<sup>32</sup> Exhibit D (6), Secretary of State, Language Requirements for Election Materials, for elections on June 7, 2022 and thereafter.

<sup>33</sup> United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); *Asian Americans Advancing Justice Los Angeles v. Padilla* (2019) 41 Cal.App.5th 850, 855-856.

<sup>34</sup> United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4).

<sup>35</sup> 86 Federal Register, 69611-69618, page 1 [Voting Rights Act Amendments of 2006, Determinations Under Section 203].

<sup>36</sup> United States Code, title 52, section 10503(c).

<sup>37</sup> 86 Federal Register, 69611-69618, pages 1-8 [Voting Rights Act Amendments of 2006, Determinations Under Section 203].

voting-age residents are members of a single language minority and lack sufficient skills in English to vote without assistance.<sup>38</sup> A “facsimile ballot” is not an official ballot but is a copy of the ballot, including the ballot label, that identifies the ballot measures and ballot instructions in the applicable language and a few copies are made available at the affected polling place for reference and upon request by voters.<sup>39</sup> The Secretary of State is required to make these section 14201 determinations by January 1 of each year in which the governor is elected.<sup>40</sup> However, “[a] county elections official shall not be required to provide facsimile copies of the ballot in a particular language if the county elections official is required to provide translated official ballots in that language pursuant to Section 203 of the federal Voting Rights Act of 1965.”<sup>41</sup>

As needed periodically, the Secretary of State combines the federal and state language requirements into a memorandum to the county clerks and registrars of voters. The most recent example is Memorandum #22039,<sup>42</sup> which provided the lists of federal and state language requirements applicable to the election at which costs were first incurred as testified under this Test Claim.<sup>43</sup>

The Secretary of State provides the ballot label translations required by federal law.<sup>44</sup> When the counties receive these translations, they must use them without change and print them in their translated ballots.<sup>45</sup> However, there is no requirement for the Secretary of State to provide ballot label translations required only by state law to the counties. Rather, Elections Code section 14201(a) states that counties shall print and

---

<sup>38</sup> Elections Code section 14201, as last amended by Statutes 2019, chapter 497.

<sup>39</sup> Election Code section 14201(b).

<sup>40</sup> Election Code section 14201(f).

<sup>41</sup> Elections Code 14201(g).

<sup>42</sup> Exhibit D (3), Secretary of State Memorandum #22039, Language Determinations, March 1, 2022.

<sup>43</sup> Exhibit A, Amended Test Claim, page 18 (Declaration of Audilia Lozada, Division Manager, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 4; Declaration of Jennifer Storm, Departmental Finance Manager II, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraphs 4-7).

<sup>44</sup> Elections Code section 9054(a) [“Whenever a . . . county . . . is required by Section 203 (52 U.S.C. Sec. 10503) or Section 4(f)(4) (52 U.S.C. Sec. 10303(f)(4)) of the federal Voting Rights Act of 1965 to provide a translation of ballot materials in a language other than English, the Secretary of State shall provide a translation of the ballot title and summary prepared pursuant to Sections 9050 and 9051 and of the ballot label prepared pursuant to Section 13247 in that language to the . . . county . . . for each state measure submitted to the voters in a statewide election not later than 68 days before that election.”].

<sup>45</sup> Elections Code section 9054(d).

make available to voters, facsimile ballots in languages determined by the Secretary of State.

**B. The Test Claim Statute Requires Additional “Supporter” and “Opponent” Information in Ballot Labels for Statewide Ballot Measures.**

Effective January 1, 2023, Elections Code section 9051 was amended by the test claim statute (as part of the “Ballot DISCLOSE Act”<sup>46</sup>) to require additional text in the ballot label for statewide ballot measures.<sup>47</sup> In making this requirement, the Legislature intended to provide “extremely important information that helps voters better evaluate and understand the value of the measure and to make more informed decisions on how to vote.”<sup>48</sup>

The newly required text is two lists, one of supporters and one of opponents,<sup>49</sup> each representing the groups who contributed to the arguments supporting or opposing the measure.<sup>50</sup> If there are no qualifying supporters or no qualifying opponents, the text must read, as applicable, “Supporters: None submitted” or “Opponents: None submitted.”<sup>51</sup>

This newly required text extends the ballot label for statewide ballot measures. It is to be added following the Attorney General’s condensed version of the title and summary.<sup>52</sup> Therefore, the ballot label is no longer the Attorney General’s condensed title and summary *alone* but rather it has two parts. As amended by the test claim statute, “[t]he ballot label shall include the condensed ballot title and summary described in subdivision (b), followed by” the supporter and opponent lists described in subdivision (c).<sup>53</sup> The Secretary of State, rather than the Attorney General, now certifies the two-part ballot label.<sup>54</sup> The Secretary of State then provides the ballot label to the counties for printing and providing to voters.<sup>55</sup>

The process for adding the supporter and opponent lists is defined and has its limits. The proponents of the measure submitting arguments must submit to the Secretary of State the list of supporters and the opponents submitting arguments must do the

---

<sup>46</sup> Statutes 2022, chapter 751, section 1.

<sup>47</sup> Elections Code section 9051(c)(1)(A) and (B).

<sup>48</sup> Statutes 2022, chapter 751, section 2(a).

<sup>49</sup> Elections Code section 9051(c)(1)(A) and (B).

<sup>50</sup> Elections Code section 9051(c)(2)(A) and (B).

<sup>51</sup> Elections Code section 9051(c)(1)(G).

<sup>52</sup> Elections Code section 9051(c)(1).

<sup>53</sup> Elections Code section 9051(c)(1).

<sup>54</sup> Elections Code section 9053, as amended by Statutes 2022, chapter 751.

<sup>55</sup> Elections Code sections 9050(b), as amended by Statutes 2022, chapter 751; section 13000, as added by Statutes 1994, chapter 920.

same.<sup>56</sup> There can be no more than three each.<sup>57</sup> Each list can be no more than 125 characters long, with each supporter and opponent separated by a semicolon.<sup>58</sup> Semicolons (along with spaces and commas) count as characters<sup>59</sup> and the supporters and opponents may use abbreviations and acronyms when drafting their lists, so long as any shortened name will not confuse voters with any other well-known organization or business that did not take the same position as to the measure.<sup>60</sup>

There are also requirements for supporters and opponents to qualify to be listed. Political parties or representatives of political parties may not be listed.<sup>61</sup> A nonprofit organization must not have been created as a campaign subcommittee under Government Code section 82013, must have existed for at least four years, and must have received contributions from at least 500 donors or had one full-time employee within the last four years.<sup>62</sup> A business must have existed at least four years and must have had at least one full-time employee during the last four years.<sup>63</sup> Attestation of support or opposition and certification of satisfying the preceding requirements must also be made to and confirmed by the Secretary of State.<sup>64</sup>

Finally, there are formatting requirements. If bold type, underlining, or other emphasis is used to emphasize the word “Supporters” or “Opponents,” then only the first letter of those words may be capitalized, but if bold type, underlining, or other emphasis is not used, then the word “Supporters” or “Opponents” must be in all capitals.<sup>65</sup> If reduction of font size to no less than 8-point would prevent the need for an additional ballot card to be printed, the font size may be so reduced, so long as it is similarly reduced for the other ballot measures.<sup>66</sup>

The first statewide ballot measure affected by the test claim statute was Proposition 1, known as the “Behavioral Health Services Program and Bond Measure,” which appeared on the March 5, 2024, ballot.<sup>67</sup> Initially, the Secretary of State transmitted the

---

<sup>56</sup> Elections Code section 9051(c)(2).

<sup>57</sup> Elections Code section 9068(a).

<sup>58</sup> Elections Code section 9051(c)(1)(A) and (B).

<sup>59</sup> Elections Code section 9051(c)(1)(D).

<sup>60</sup> Elections Code section 9051(c)(1)(F).

<sup>61</sup> Elections Code section 9051(c)(1)(E).

<sup>62</sup> Elections Code section 9051(c)(1)(C)(i).

<sup>63</sup> Elections Code section 9051(c)(1)(C)(ii).

<sup>64</sup> Elections Code section 9051(c)(2)(A)-(D).

<sup>65</sup> Elections Code section 9051(c)(1)(H).

<sup>66</sup> Elections Code section 9051(c)(1)(I).

<sup>67</sup> Exhibit D (1), Primary Election State Voter Information Guide, March 5, 2024, page 5.

ballot label, in English and Spanish, to all county clerks and registrars of voters via letter dated November 21, 2023, as follows:

**AUTHORIZES \$6.38 BILLION IN BONDS TO BUILD MENTAL HEALTH TREATMENT FACILITIES FOR THOSE WITH MENTAL HEALTH AND SUBSTANCE USE CHALLENGES; PROVIDES HOUSING FOR THE HOMELESS. LEGISLATIVE STATUTE.** Amends Mental Health Services Act to provide additional behavioral health services. **Fiscal Impact:** Shift roughly \$140 million annually of existing tax revenue for mental health, drug, and alcohol treatment from counties to the state. Increased state bond repayment costs of \$310 million annually for 30 years. **Supporters:** California Professional Firefighters; CA Assoc. of Veteran Service Agencies; National Alliance on Mental Illness – CA **Opponents:** Mental Health America of California; Howard Jarvis Taxpayers Association; CalVoices<sup>68</sup>

The November 21, 2023, letter further informed counties that court-ordered changes following the 20-day public examination period<sup>69</sup> could take place until December 11, 2023, that the Secretary would advise of any such changes by December 13, 2023, and that further translations would be provided by that same date.<sup>70</sup>

Following up via letter dated November 27, 2023, the Secretary of State sent to counties translated ballot labels, including the translated lists of supporters and opponents, for Proposition 1 for the March 5, 2024, Presidential Primary Election, in Spanish, Chinese, Hindi, Japanese, Khmer, Korean, Tagalog, Thai, and Vietnamese.<sup>71</sup>

### **III. Positions of the Parties**

#### **A. County of Los Angeles**

The claimant, County of Los Angeles alleges that Elections Code section 9051, as amended by the test claim statute, imposes a reimbursable state-mandated program by requiring the counties to perform new activities. Through its narrative and written testimony, the claimant asserts that the test claim statute subjects the county to increased vendor costs because it now must include additional characters on the ballot

---

<sup>68</sup> Exhibit D (4), Secretary of State Memorandum #23124, Ballot Labels and Titles and Summaries, November 21, 2023.

<sup>69</sup> Elections Code section 13282, as amended by Statutes 2022, chapter 751; Elections Code section 9092.

<sup>70</sup> Exhibit D (4), Secretary of State Memorandum #23124, Ballot Labels and Titles and Summaries, November 21, 2023.

<sup>71</sup> Exhibit D (5), Secretary of State Memorandum #23130, Translated Ballot Labels, November 27, 2023.

label, which further necessitates additional ballot cards.<sup>72</sup> The claimant's declarant states the following:

The RR/CC first incurred costs on December 15, 2023, from implementing the mandates in AB 1416 pursuant to EC § 9051(c)(1)(A) and (B). To comply with the mandate, the additional information resulted in an additional 250 characters (approximately 27 words) being printed on the ballot, resulting in an additional 258,716 ballot cards being printed for the election. The vendor cost to print these additional 258,716 cards was \$62,091.84 for FY 2023-24.<sup>73</sup>

For fiscal year 2024-2025, the claimant estimates costs of \$383,842.<sup>74</sup> It further estimates statewide costs of \$1,423,210 for fiscal year 2024-2025, using statewide election statistics from November 2022 and March 2024.<sup>75</sup> The claimant states that it has received no other funding, and that increased costs will be paid from the claimant's general funds.<sup>76</sup> The claimant is not aware of any related decisions or mandates.<sup>77</sup>

The claimant asserts that the test claim mandate is unique to local government and carries out state policy. It is unique to local government, the claimant states, because the activities are among those provided by local government agencies. It carries out state policy, the claimant states, by requiring a higher level of service in the new activities.<sup>78</sup>

---

<sup>72</sup> Exhibit A, Amended Test Claim, pages 1-2, 18 (Declaration of Audilia Lozada, Division Manager, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 2).

<sup>73</sup> Exhibit A, Amended Test Claim, page 18 (Declaration of Audilia Lozada, Division Manager, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 4).

<sup>74</sup> Exhibit A, Amended Test Claim, pages 2, 21 (Declaration of Jennifer Storm, Departmental Finance Manager II, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraphs 8;10).

<sup>75</sup> Exhibit A, Amended Test Claim, pages 2, 21 (Declaration of Jennifer Storm, Departmental Finance Manager II, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 9).

<sup>76</sup> Exhibit A, Amended Test Claim, pages 3, 21 (Declaration of Jennifer Storm, Departmental Finance Manager II, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 10).

<sup>77</sup> Exhibit A, Amended Test Claim, pages 3, 18 (Declaration of Audilia Lozada, Division Manager, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 5), and 21 (Declaration of Jennifer Storm, Departmental Finance Manager II, Office of the Registrar-Recorder/County Clerk, County of Los Angeles paragraph 11).

<sup>78</sup> Exhibit A, Amended Test Claim, page 4.

Lastly, the claimant asserts that no exception in Government Code section 17556 is applicable, and therefore it is entitled to reimbursement.<sup>79</sup>

The claimant did not file comments on the Draft Proposed Decision.

### **B. Department of Finance**

Finance does not oppose the Test Claim but asserts that if reimbursable state-mandated costs are found, they must be confined to costs for statewide ballot measures and not local measures. Finance asserts: “AB 1416 also amended Elections Code section 9170(a)(1) and (2) as it pertains to county, city, district, or school measures. These provisions reference the same list of supporters and opponents as required for statewide ballot measures but provide local jurisdictions with discretion to exclude this list. Therefore, costs related to the county, city, district, or school measures are not state-reimbursable per subdivision (d) of Elections Code section 9170 . . . .”<sup>80</sup>

Finance did not file comments on the Draft Proposed Decision.

## **IV. Discussion**

Article XIII B, section 6 of the California Constitution provides in relevant part the following:

Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the state shall provide a subvention of funds to reimburse such local government for the costs of such programs or increased level of service...

The purpose of article XIII B, section 6 is to “preclude the state from shifting financial responsibility for carrying out governmental functions to local agencies, which are ‘ill equipped’ to assume increased financial responsibilities because of the taxing and spending limitations that articles XIII A and XIII B impose.”<sup>81</sup> Thus, the subvention requirement of section 6 is “directed to state-mandated increases in the services provided by [local government] ...”<sup>82</sup>

Reimbursement under article XIII B, section 6 is required when the following elements are met:

1. A state statute or executive order requires or “mandates” local agencies or school districts to perform an activity.<sup>83</sup>
2. The mandated activity constitutes a “program” that either:

---

<sup>79</sup> Exhibit A, Amended Test Claim, pages 4-5.

<sup>80</sup> Exhibit B, Finance’s Comments on the Amended Test Claim, page 1.

<sup>81</sup> *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 81.

<sup>82</sup> *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 56.

<sup>83</sup> *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, 874.

- a. Carries out the governmental function of providing a service to the public; or
  - b. Imposes unique requirements on local agencies or school districts and does not apply generally to all residents and entities in the state.<sup>84</sup>
3. The mandated activity is new when compared with the legal requirements in effect immediately before the enactment of the test claim statute or executive order and it increases the level of service provided to the public.<sup>85</sup>
4. The mandated activity results in the local agency or school district incurring increased costs, within the meaning of section 17514. Increased costs, however, are not reimbursable if an exception identified in Government Code section 17556 applies to the activity.<sup>86</sup>

The Commission is vested with the exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6 of the California Constitution.<sup>87</sup> The determination whether a statute or executive order imposes a reimbursable state-mandated program is a question of law.<sup>88</sup> In making its decisions, the Commission must strictly construe article XIII B, section 6 of the California Constitution, and not apply it as an “equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.”<sup>89</sup>

**A. The Test Claim Is Timely Filed with a Potential Period of Reimbursement Beginning July 1, 2023.**

A test claim must be filed within 12 months of the effective date of an executive order or statute, or within 12 months of incurring increased costs as a result of the executive order or statute, whichever is later.<sup>90</sup> The Commission’s regulations clarify that “within

---

<sup>84</sup> *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, 874-875 (reaffirming the test set out in *County of Los Angeles* (1987) 43 Cal.3d 46, 56).

<sup>85</sup> *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, 874-875, 878; *Lucia Mar Unified School District v. Honig* (1988) 44 Cal.3d 830, 835.

<sup>86</sup> *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1265, 1284; Government Code sections 17514 and 17556.

<sup>87</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 335.

<sup>88</sup> *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 109.

<sup>89</sup> *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1265, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

<sup>90</sup> Government Code section 17551(c).



12 months of incurring costs” means “within 12 months (365 days) of *first* incurring costs as a result of a statute or executive order, whichever is later.”<sup>91</sup>

The test claim statute’s effective date is January 1, 2023, because it was enacted in 2022 during a regular legislative session and was not an urgency statute.<sup>92</sup> The claimant filed the Test Claim on September 23, 2024, amending it February 10, 2025.<sup>93</sup> The Test Claim’s filing date remains September 23, 2024, because the amendment substantially relates to the original filing by referring to the same legislation, the Ballot DISCLOSE Act, AB 1416 (2022), and the same subject matter therein, which is the addition of supporter and opponent lists to ballot labels.<sup>94</sup> The alleged mandated activities are generally the same; the clarification in the amended filing is the correction of the code section addressing supporter and opponent lists for *statewide* ballot measures, not local ballot measures.

The timely filing of the Test Claim on September 23, 2024, is based on the date that costs were first incurred, which was more than 12 months from the test claim statute’s effective date of January 1, 2023. According to a declaration signed under penalty of perjury by Jennifer Storm, Departmental Finance Manager II for the Los Angeles County Office of the Registrar-Recorder/County Clerk, the claimant first incurred costs on December 15, 2023.<sup>95</sup> This declaration satisfies the standards of section 1183.1(e) of title 2 of the California Code of Regulations as testimonial evidence, in accordance with section 1187.5(b) of the Commission’s regulations because it is signed under penalty of perjury by a person authorized and competent to do so and is based on the declarant’s personal knowledge, information, or belief. December 15, 2023, is also two days after December 13, 2023, the date by which the Secretary of State informed the counties that it would advise of any final court-ordered changes in the ballot label to be printed for Proposition 1.<sup>96</sup> The Commission takes official notice that there were no California statewide measures in 2023, and that Proposition 1 was the first statewide measure since the test claim statute’s effective date.<sup>97</sup> Since the Secretary of State made clear

---

<sup>91</sup> California Code of Regulations, title 2, section 1183.1(c), emphasis added.

<sup>92</sup> California Constitution, article IV, section 8(c)(1); Government Code section 9600.

<sup>93</sup> Exhibit A, Amended Test Claim, page 1.

<sup>94</sup> Government Code section 17557(e).

<sup>95</sup> Exhibit A, Amended Test Claim, page 21 (Declaration of Jennifer Storm, Departmental Finance Manager II, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 6).

<sup>96</sup> Exhibit D (4), Secretary of State Memorandum #23124, Ballot Labels and Titles and Summaries, November 21, 2023.

<sup>97</sup> California Code of Regulations, title 2, section 1187.5(c), Government Code section 11515, and Evidence Code section 452(c) [official act, here by Secretary of State certifying statewide measures], (g) [fact of common knowledge within jurisdiction, not reasonable subject to dispute], and (h) [fact not reasonably subject to dispute and

to the counties that the ballot label would be final and ready to use by December 13, 2023, that is the earliest possible date any county could have first incurred costs under the test claim statute. Thus, the claimant's date of first incurring costs, December 15, 2023, is supported by the evidence. By filing within 12 months of December 15, 2023, the claimant timely filed the Test Claim.

While costs were first incurred by the claimant on December 15, 2023, the potential period of reimbursement formally begins on July 1, 2023. Government Code section 17557(e) provides that a test claim "shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year." Because the claimant filed the Test Claim on September 23, 2024 (fiscal year 2024-2025), the potential period of reimbursement begins at the start of the prior fiscal year, July 1, 2023.

**B. The Test Claim Statute Imposes a Reimbursable State-Mandated Program on County Elections Officials.**

**1. Elections Code Section 9051, as Amended by the Test Claim Statute, Imposes a State-Mandated New Requirement on Counties to Print Lists of Supporters and Opponents on Ballot Labels for Statewide Ballot Measures.**

Article XIII B, section 6 was adopted to prevent the state from forcing extra programs on local government each year in a manner that negates their careful budgeting of increased expenditures counted against the local government's annual spending limit and, thus, article XIII B, section 6 requires a showing that the test claim statute or executive order mandates *new* activities and associated costs compared to the prior year.<sup>98</sup> Article XIII B, section 6 requires "reimbursement whenever the state freely chooses to impose on local agencies *any* peculiarly governmental cost which they were not previously required to absorb."<sup>99</sup>

As indicated in the Background, prior law required counties to print ballot labels, including translated ballot labels when required by state or federal law, for statewide measures and to provide the ballot labels to the voters.<sup>100</sup>

The test claim statute creates new activities culminating in the printing of supporter and opponent lists for statewide measures as part of the newly defined ballot label. The test

---

capable of immediate and accurate determination with reasonably indisputable accuracy].

<sup>98</sup> California Constitution, articles XIII B, sections 1, 8(a) and (b); *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 56; *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 835; *Hayes v. Commission on State Mandates* (1992) 11 Cal.App.4th 1564, 1595; *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1283; *Department of Finance v. Commission on State Mandates* (2016) 1 Cal.5th 749, 763.

<sup>99</sup> *City of Sacramento v. State of California* (1990) 50 Cal.3d 51, 70.

<sup>100</sup> Elections Code sections 9050, 9054(a), 13000, 13001, and 14201.

claim statute added the provisions in Elections Code section 9051(c)(1)(A) and (B) to require the ballot labels to include supporter and opponent lists for statewide measures, as follows:

(c)(1) The ballot label *shall include* the condensed ballot title and summary described in subdivision (b), followed by the following:

(A) After the text “Supporters:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.

(B) After the text “Opponents:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.<sup>101</sup>

For times where there may be no qualifying supporters or no qualifying opponents to any given statewide measure, the test claim statute added Elections Code section 9051(c)(1)(G), as follows:

(G) Supporters and opponents listed on the ballot label pursuant to subparagraph (A) or (B) shall be added as text after the condensed ballot title and summary and shall be separated by semicolons. Supporters and opponents need not be displayed on separate horizontal lines on the ballot. If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then “Supporters:” *shall be* followed by “None submitted.” If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then “Opponents:” *shall be* followed by “None submitted.”<sup>102</sup>

More than half of the new activities in Elections Code section 9051(c), as amended by the test claim statute, pertain to the Secretary of State’s new duties to receive supporter and opponent information from proponents and opponents with their arguments, to verify whether they are qualified to be listed, and to format the lists.<sup>103</sup> These duties remain the Secretary of State’s alone because the Secretary determines if the

---

<sup>101</sup> Elections Code section 9051(c)(1)(A) and (B), emphasis added.

<sup>102</sup> Elections Code section 9051(c)(1)(G), emphasis added.

<sup>103</sup> Elections Code section 9051(c)(2)(A)-(D).

supporters and opponents qualify<sup>104</sup> to be listed and because it is the Secretary who must certify the ballot label.<sup>105</sup>

The requirements imposed on counties are then triggered when the Secretary of State provides to county elections officials the ballot label, consisting of the condensed ballot title and summary prepared by the Attorney General followed by the list of supporters and opponents, in accordance with Elections Code section 9050(b). Counties are then required to print the ballot labels with the additional information required by the test claim statute in accordance with Elections Code sections 13000 and 13001.

The requirement to include in the ballot label and print the lists of supporters and opponents for statewide measures is new. Before the test claim statute, the ballot label was defined only as the Attorney General's condensed title and summary of no more than 75 words.<sup>106</sup> Elections Code section 303 said that the ballot label "shall be" that text alone.<sup>107</sup> As required by the test claim statute, however, the ballot label "shall include" the title and summary with the same maximum length of 75 words, "followed by" the supporter and opponent lists of up to 125 characters each.<sup>108</sup> As they previously were required only to receive and print up to the 75 words written by the Attorney General, the printing of the two additional lists of up to 125 characters each is a newly required activity.

In addition, the requirement to print the two lists of supporters and opponents on ballot labels for statewide measures in accordance with test claim statute is mandated by the state. "Legal compulsion occurs when a statute or executive action uses mandatory language that " 'require[s]' or 'command[s]' " a local entity to participate in a program or service."<sup>109</sup> Elections Code section 354 states that "[s]hall' is mandatory and 'may' is permissive." The plain language of 9051(c)(1)(A), (B) and (G) states that the ballot label for statewide measures "shall" include the list of supporters and opponents and if no list of supporters or opponents is provided or there are none that meet the requirements of the code section, then supporters and opponents "shall" be followed by "None submitted."

Further, there is an optional provision for potentially reducing the number of additional ballot cards that have to be printed by using a font no smaller than 8-point as result of the new requirement to print the list of supporters and opponents on the ballot label. Section 9051(c)(1)(I) provides:

---

<sup>104</sup> Elections Code section 9051(c)(2)(C) and (D).

<sup>105</sup> Elections Code section 9053, as amended by Statutes 2022, chapter 751.

<sup>106</sup> Elections Code section 303 as amended by Statutes 2009, chapter 373.

<sup>107</sup> Elections Code section 303 as amended by Statutes 2009, chapter 373.

<sup>108</sup> Elections Code section 9051(c)(1)(A) and (B), emphasis added.

<sup>109</sup> *Coast Community College District v. Commission on State Mandates* (2022) 13 Cal.5th 800, 815.

If including the list of Supporters and Opponents in the ballot labels as required by this section would necessitate the printing of an extra ballot card compared to the ballot labels not including them, the type size of the part of all of the ballot labels starting with “Supporters:” *may* be reduced by the minimal amount needed to stop them from necessitating an extra ballot card, as long as the type size is no smaller than 8-point and as long as the type size is reduced by the same amount for all ballot measures.<sup>110</sup>

The test claim statute’s addition of Elections Code section 9051(c)(1)(I) does not add a required activity but should be briefly addressed. Under Elections Code section 354, “may” is “permissive.” Accordingly, the test claim statute’s addition of section 9051(c)(1)(I) offers counties the option of using font as small as 8-point for the supporter and opponent lists to the extent that doing so would save the printing of a ballot card. Because the condition of this permission is “the minimal amount needed” to avoid an extra ballot card, a county choosing this option would need to determine at each election what the minimum font size is to save a ballot card. If 8-point or greater, they may break from the Election Code’s otherwise applicable formatting rules and use that least minimal font size as to the supporter and opponent lists. However, because this section nowhere states that counties “shall” print in any reduced font size to save costs, the process to determine whether an 8-point font should be used is not required or mandated by the state.

The Commission also finds that printing the list of supporters and opponents in other languages on the ballot label when instructed by the Secretary of State is mandated by the state. As described in the Background, state and federal law require ballots, including ballot labels, to be provided in different languages, as determined by the Secretary of State, when a certain percentage of the voting-age residents are members of a single language minority and lack sufficient skills in English to vote without assistance.<sup>111</sup> The Secretary of State sends memoranda to the county clerks and registrars of voters explaining the translations required under federal and state laws.<sup>112</sup> It is the test claim statute, rather than the existing state and federal law on translation requirements, that causes the counties to incur the costs associated with printing the supporters and opponents of a statewide measure on the ballot label in different languages. This finding is consistent with the Supreme Court’s decision in *San Diego Unified School District v. Commission on State Mandates*, where the court determined that the requirement imposed by the state for a principal to immediately suspend and recommend a mandatory expulsion for a student possessing a firearm, and not existing federal due process law requiring notice and hearing procedures under such

---

<sup>110</sup> Emphasis added.

<sup>111</sup> United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

<sup>112</sup> See Exhibit D (3), Secretary of State Memorandum #22039, Language Determinations, March 1, 2022.

circumstances, required the school districts to incur notice and hearing costs.<sup>113</sup> The court held that it could not “characterize any of the hearing costs incurred by the District, triggered by the mandatory provision of [the test claim statute], as constituting a federal mandate (and hence being nonreimbursable).”<sup>114</sup> The court summarized its conclusion as follows:

In the absence of the operation of Education Code section 48915's mandatory provision (specifically, compulsory immediate suspension and a mandatory expulsion recommendation), a school district would not automatically incur the due process hearing costs that are mandated by federal law pursuant to *Goss, supra*, 419 U.S. 565, 95 S.Ct. 729, 42 L.Ed.2d 725, and related cases, and codified in Education Code section 48918. Instead, a district would incur such hearing costs only if a school principal first were to exercise discretion to recommend expulsion. Accordingly, in its mandatory aspect, Education Code section 48915 appears to constitute a state mandate, in that it establishes conditions under which the state, rather than local officials, has made the decision requiring a school district to incur the costs of an expulsion hearing.<sup>115</sup>

Accordingly, counties are now required by Elections Code section 9051, as amended by the test claim statute, to perform the following state-mandated activity:

- Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State,<sup>116</sup> following the Attorney General's condensed ballot title and summary, as follows:
  - After the text “Supporters:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.<sup>117</sup>
  - After the text “Opponents:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of

---

<sup>113</sup> *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, 879-882.

<sup>114</sup> *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, 881.

<sup>115</sup> *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, 880.

<sup>116</sup> United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

<sup>117</sup> Elections Code section 9051(c)(1)(A).

opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.<sup>118</sup>

- If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then “Supporters:” shall be followed by “None submitted.” If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then “Opponents:” shall be followed by “None submitted.”<sup>119</sup>

**2. The New Activity Mandated by the Test Claim Statute Imposes a New Program or Higher Level of Service Because It Is Unique to Government and Provides an Increased Level of Service to the Public.**

Article XIII B, section 6 requires reimbursement when “the Legislature or any state agency mandates a new program or higher level of service on any local government.” A new program or higher level of service has been defined as those “that carry out the governmental function of providing services to the public, or laws which, to implement a state policy, impose unique requirements on local governments and do not apply generally to all residents and entities in the state.”<sup>120</sup> Just one of these conditions need be met.<sup>121</sup>

The new requirement to print ballot labels listing supporters and opponents is a unique county function and therefore satisfies this prong of the definition of “new program or higher level of service.”<sup>122</sup>

The test claim statute also implements the state policy of better informing voters at the polls, which is a governmental service provided to the public. The Assembly Committee on Elections cited the bill author calling the provision of supporter and opponent lists a “common sense solution” similar to how voters “look to party affiliation or occupancy when voting for a candidate.”<sup>123</sup> The uncodified portion of the Ballot DISCLOSE Act formalized the legislative intent to better inform voters as follows:

(a) In addition to a ballot measure’s title, summary, and fiscal analysis, the identity of those who support and oppose a ballot measure provides voters with

---

<sup>118</sup> Elections Code section 9051(c)(1)(B).

<sup>119</sup> Elections Code section 9051(c)(1)(G).

<sup>120</sup> *Carmel Valley Fire Protection District v. State of California* (1987) 190 Cal. App. 3d 521, 537, citing *County of Los Angeles v. State of California* (1987) 43 Cal. 3d 46, 56, emphasis in original.

<sup>121</sup> *Carmel Valley Fire Protection District v. State of California* (1987) 190 Cal. App. 3d 521, 537; *Department of Finance v. Commission on State Mandates* (2021) 59 Cal. App. 5th 546, 557.

<sup>122</sup> Elections Code sections 320(a) and (b), 13000, 13001, and 13247.

<sup>123</sup> Exhibit D (2), Bill Analysis of AB 1416, as amended April 22, 2021, Assembly Committee on Elections, January 12, 2022, page 5.

extremely important information that helps voters better evaluate and understand the value of the measure and to make more informed decisions on how to vote.

(b) Including the names of supporters and opponents in the arguments for and against a measure on the measure's ballot label serves as a useful condensed summary of those arguments in the state voter information guide in the same way that including the condensed title, summary, and fiscal analysis of the ballot measure serves as a useful condensed summary of the Legislative Analyst's full analysis in the state voter information guide.<sup>124</sup>

Thus, the Commission finds that the mandated activity required by the test claim statute imposes a new program or higher level of service.

### **3. The Test Claim Statute Imposes Costs Mandated by the State Within the Meaning of Government Code Sections 17514 and 17556.**

Finally, Government Code section 17514 defines "costs mandated by the state" as any increased costs which a local agency or school district is required to incur as a result of any statute or executive order that mandates a new program or higher level of service. Government Code section 17564(a) specifically requires that no claim or payment shall be made unless the claim exceeds \$1,000. A finding of such costs mandated by the state also means that no exception in Government Code section 17556 applies.

The claimant has filed declarations signed under penalty of perjury identifying the following increased costs exceeding \$1,000 to comply with the test claim statute:

	FY 2023-2024	FY 2024-2025
Registrar-Recorder/County Clerk	\$62,091.84 <sup>125</sup>	\$383,842 estimated <sup>126</sup> \$1,423,210 estimated statewide <sup>127</sup>

There is no evidence rebutting these declarations.

Moreover, none of the exceptions to costs mandated by the state in Government Code section 17556 apply to this Test Claim. The new text is not mandated by a statewide voter initiative even though it may be necessary *for* a statewide voter initiative. Thus,

---

<sup>124</sup> Statutes 2022, chapter 751, section 2.

<sup>125</sup> Exhibit A, Amended Test Claim, page 18 (Declaration of Audilia Lozada, Division Manager, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 4), pages 20-21 (Declaration of Jennifer Storm, Departmental Finance Manager II, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraphs 4 and 7).

<sup>126</sup> Exhibit A, Amended Test Claim, page 21 (Declaration of Jennifer Storm, Departmental Finance Manager II, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 8).

<sup>127</sup> Exhibit A, Amended Test Claim, page 21 (Declaration of Jennifer Storm, Departmental Finance Manager II, Office of the Registrar-Recorder/County Clerk, County of Los Angeles, paragraph 9).



section 17556(f) does not apply to deny the Test Claim. Further, there is no statute providing local government with fee authority for providing ballots. Thus, section 17556(d) does not apply to deny the Test Claim. And none of the other exceptions in Government Code section 17556 apply here.

Given the evidence in the record, the Commission finds that the test claim statute imposes increased costs mandated by the state under article XIII B, section 6 and Government Code section 17514.

## **V. Conclusion**

Based on the foregoing analysis, the Commission concludes that Elections Code section 9051, as amended by the test claim statute, imposes a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution, beginning July 1, 2023, requiring counties to perform the following new state-mandated activity for statewide ballot measures only:

- Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State,<sup>128</sup> following the Attorney General’s condensed ballot title and summary, as follows:
  - After the text “Supporters:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.<sup>129</sup>
  - After the text “Opponents:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.<sup>130</sup>
  - If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then “Supporters:” shall be followed by “None submitted.” If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then “Opponents:” shall be followed by “None submitted.”<sup>131</sup>

---

<sup>128</sup> United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

<sup>129</sup> Elections Code section 9051(c)(1)(A).

<sup>130</sup> Elections Code section 9051(c)(1)(B).

<sup>131</sup> Elections Code section 9051(c)(1)(G).

Accordingly, the Commission approves this Test Claim.

## **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On July 28, 2025, I served the:

- **Current Mailing List dated July 28, 2025**
- **Draft Expedited Parameters and Guidelines, Schedule for Comments, and Notice of Tentative Hearing Date issued July 28, 2025**
- **Decision adopted July 25, 2025**

*Elections: Ballot Label, 24-TC-01*

Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051  
County of Los Angeles, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 28, 2025 at Sacramento, California.



---

Jill Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 7/28/25

**Claim Number:** 24-TC-01

**Matter:** Elections: Ballot Label

**Claimant:** County of Los Angeles

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

**Adaoha Agu**, *County of San Diego Auditor & Controller Department*

Projects, Revenue and Grants Accounting, 5530 Overland Avenue, Ste. 410 , MS:O-53, San Diego, CA 92123

Phone: (858) 694-2129

Adaoha.Agu@sdcounty.ca.gov

**Rachelle Anema**, *Division Chief, County of Los Angeles*

Accounting Division, 500 W. Temple Street, Los Angeles, CA 90012

Phone: (213) 974-8321

RANEMA@auditor.lacounty.gov

**Lili Apgar**, *Specialist, State Controller's Office*

Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 324-0254

lapgar@sco.ca.gov

**Socorro Aquino**, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

**Aaron Avery**, *Legislative Representative, California Special Districts Association*

1112 I Street Bridge, Suite 200, Sacramento, CA 95814

Phone: (916) 442-7887

Aarona@csda.net

**David Bass**, *Vice Mayor, City of Rocklin*

3970 Rocklin Road, Rocklin, CA 95677

Phone: (916) 663-8504

David.Bass@rocklin.ca.us

**Ginni Bella Navarre**, Deputy Legislative Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8342  
Ginni.Bella@lao.ca.gov

**Guy Burdick**, Consultant, *MGT Consulting*  
2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 833-7775  
gburdick@mgtconsulting.com

**Allan Burdick**,  
7525 Myrtle Vista Avenue, Sacramento, CA 95831  
Phone: (916) 203-3608  
allanburdick@gmail.com

**Rica Mae Cabigas**, Chief Accountant, *Auditor-Controller*  
Accounting Division, 500 West Temple Street, Los Angeles, CA 90012  
Phone: (213) 974-8309  
rcabigas@auditor.lacounty.gov

**Evelyn Calderon-Yee**, Bureau Chief, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816  
Phone: (916) 324-5919  
ECalderonYee@sco.ca.gov

**Steven Carda**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
scarda@sos.ca.gov

**Annette Chinn**, *Cost Recovery Systems, Inc.*  
705-2 East Bidwell Street, #294, Folsom, CA 95630  
Phone: (916) 939-7901  
achinnrcs@aol.com

**Carolyn Chu**, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8326  
Carolyn.Chu@lao.ca.gov

**Adam Cripps**, Interim Finance Manager, *Town of Apple Valley*  
14955 Dale Evans Parkway, Apple Valley, CA 92307  
Phone: (760) 240-7000  
acripps@applevalley.org

**Thomas Deak**, Senior Deputy, *County of San Diego*  
Office of County Counsel, 1600 Pacific Highway, Room 355, San Diego, CA 92101  
Phone: (619) 531-4810  
Thomas.Deak@sdcounty.ca.gov

**Laura Dougherty**, Attorney, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
Laura.Dougherty@csm.ca.gov

**Donna Ferebee**, *Department of Finance*  
915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-8918  
donna.ferebee@dof.ca.gov

**Kevin Fisher**, Assistant City Attorney, *City of San Jose*  
Environmental Services, 200 East Santa Clara Street, 16th Floor, San Jose, CA 95113  
Phone: (408) 535-1987  
kevin.fisher@sanjoseca.gov

**Tim Flanagan**, Office Coordinator, *Solano County*  
Register of Voters, 678 Texas Street, Suite 2600, Fairfield, CA 94533  
Phone: (707) 784-3359  
Elections@solanocounty.com

**Amber Garcia Rossow**, Legislative Analyst, *California State Association of Counties*  
1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 650-8170  
arossow@counties.org

**Juliana Gmur**, Executive Director, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
juliana.gmur@csm.ca.gov

**Andrew Hamilton**, Auditor-Controller, *County of Orange*  
1770 North Broadway, Santa Ana, CA 92706  
Phone: (714) 834-2450  
Andrew.Hamilton@ac.ocgov.com

**Chris Hill**, Principal Program Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, 8th Floor, Sacramento, CA 95814  
Phone: (916) 445-3274  
Chris.Hill@dof.ca.gov

**Tiffany Hoang**, Associate Accounting Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816  
Phone: (916) 323-1127  
THoang@sco.ca.gov

**Ken Howell**, Senior Management Auditor, *State Controller's Office*  
Audits, Compliance Audits Bureau, 3301 C Street, Suite 725A, Sacramento, CA 95816  
Phone: (916) 323-2368  
KHowell@sco.ca.gov

**Catherine Ingram-Kelly**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
ckelly@sos.ca.gov

**Jason Jennings**, Director, *Maximus Consulting*  
Financial Services, 808 Moorefield Park Drive, Suite 205, Richmond, VA 23236  
Phone: (804) 323-3535  
SB90@maximus.com

**Angelo Joseph**, Supervisor, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816

Phone: (916) 323-0706  
AJoseph@sco.ca.gov

**Jordan Kaku**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 695-1581  
vmb@sos.ca.gov

**Jessica Kan**, Revenue Manager, *City of Newport Beach*  
100 Civic Center Drive, Bay 1A, Newport Beach, CA 92660  
Phone: (949) 644-3153  
JKan@newportbeachca.gov

**Anne Kato**, Acting Chief, *State Controller's Office*  
Local Government Programs and Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 322-9891  
akato@sco.ca.gov

**Paige Kent**, Voter Education and Outreach, *California Secretary of State's Office*  
1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
MyVote@sos.ca.gov

**Anita Kerezsi**, *AK & Company*  
2425 Golden Hill Road, Suite 106, Paso Robles, CA 93446  
Phone: (805) 239-7994  
akcompanysb90@gmail.com

**Joanne Kessler**, Fiscal Specialist, *City of Newport Beach*  
Revenue Division, 100 Civic Center Drive, Newport Beach, CA 90266  
Phone: (949) 644-3199  
jkessler@newportbeachca.gov

**Lisa Kurokawa**, Bureau Chief for Audits, *State Controller's Office*  
Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816  
Phone: (916) 327-3138  
lkurokawa@sco.ca.gov

**Kirsten Larsen**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
KLarsen@sos.ca.gov

**Government Law Intake**, *Department of Justice*  
Attorney General's Office, 1300 I Street, Suite 125, PO Box 944255, Sacramento, CA 94244-2550  
Phone: (916) 210-6046  
governmentlawintake@doj.ca.gov

**Eric Lawyer**, Legislative Advocate, *California State Association of Counties (CSAC)*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 650-8112  
elawyer@counties.org

**Kim-Anh Le**, Deputy Controller, *County of San Mateo*  
555 County Center, 4th Floor, Redwood City, CA 94063  
Phone: (650) 599-1104  
kle@smcgov.org

**Jana Lean**, *California Secretary of State's Office*

Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814

Phone: (916) 657-2166

jlean@sos.ca.gov

**Fernando Lemus**, Principal Accountant - Auditor, *County of Los Angeles***Claimant Representative**

Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012

Phone: (213) 974-0324

flemus@auditor.lacounty.gov

**Erika Li**, Chief Deputy Director, *Department of Finance*

915 L Street, 10th Floor, Sacramento, CA 95814

Phone: (916) 445-3274

erika.li@dof.ca.gov

**Everett Luc**, Accounting Administrator I, Specialist, *State Controller's Office*

3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0766

ELuc@sco.ca.gov

**Jill Magee**, Program Analyst, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

Jill.Magee@csm.ca.gov

**Darryl Mar**, Manager, *State Controller's Office*

3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0706

DMar@sco.ca.gov

**Tina McKendell**, *County of Los Angeles*

Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012

Phone: (213) 974-0324

tmckendell@auditor.lacounty.gov

**Michelle Mendoza**, *MAXIMUS*

17310 Red Hill Avenue, Suite 340, Irvine, CA 95403

Phone: (949) 440-0845

michellemendoza@maximus.com

**Marilyn Munoz**, Senior Staff Counsel, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-8918

Marilyn.Munoz@dof.ca.gov

**Andy Nichols**, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939

andy@nichols-consulting.com

**Patricia Pacot**, Accountant Auditor I, *County of Colusa*

Office of Auditor-Controller, 546 Jay Street, Suite #202, Colusa, CA 95932

Phone: (530) 458-0424

ppacot@countyofcolusa.org

**Arthur Palkowitz**, *Law Offices of Arthur M. Palkowitz*

12807 Calle de la Siena, San Diego, CA 92130



Phone: (858) 259-1055  
law@artpalk.onmicrosoft.com

**Kirsten Pangilinan**, Specialist, *State Controller's Office*  
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 322-2446  
KPangilinan@sco.ca.gov

**Trevor Power**, Accounting Manager, *City of Newport Beach*  
100 Civic Center Drive, Newport Beach, CA 92660  
Phone: (949) 644-3085  
tpower@newportbeachca.gov

**Jai Prasad**, *County of San Bernardino*  
Office of Auditor-Controller, 222 West Hospitality Lane, 4th Floor, San Bernardino, CA 92415-0018  
Phone: (909) 386-8854  
jai.prasad@sbcountyatc.gov

**Jonathan Quan**, Associate Accountant, *County of San Diego*  
Projects, Revenue, and Grants Accounting, 5530 Overland Ave, Suite 410, San Diego, CA 92123  
Phone: 6198768518  
Jonathan.Quan@sdcounty.ca.gov

**Roberta Raper**, Director of Finance, *City of West Sacramento*  
1110 West Capitol Ave, West Sacramento, CA 95691  
Phone: (916) 617-4509  
robertar@cityofwestsacramento.org

**Jessica Sankus**, Senior Legislative Analyst, *California State Association of Counties (CSAC)*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jsankus@counties.org

**Cindy Sconce**, Director, *Government Consulting Partners*  
5016 Brower Court, Granite Bay, CA 95746  
Phone: (916) 276-8807  
cindysconcecp@gmail.com

**Carla Shelton**, Senior Legal Analyst, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
carla.shelton@csm.ca.gov

**Camille Shelton**, Chief Legal Counsel, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
camille.shelton@csm.ca.gov

**Joanna Southard**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
jsouthar@sos.ca.gov

**Paul Steenhausen**, Principal Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, , Sacramento, CA 95814  
Phone: (916) 319-8303  
Paul.Steenhausen@lao.ca.gov

**Jolene Tollenaar**, *MGT Consulting Group*  
2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 243-8913  
jolenetollenaar@gmail.com

**Thomas Toller**, County Clerk/Registrar of Voters, *County of Shasta*  
1450 Court Street, Suite 108, Redding, CA 96001  
Phone: (530) 225-5730  
countyclerk@shastacounty.gov

**Jessica Uzarski**, Consultant, *Senate Budget and Fiscal Review Committee*  
1020 N Street, Room 502, Sacramento, CA 95814  
Phone: (916) 651-4103  
Jessica.Uzarski@sen.ca.gov

**Oscar Valdez**, Interim Auditor-Controller, *County of Los Angeles*  
**Claimant Contact**  
Auditor-Controller's Office, 500 West Temple Street, Room 525, Los Angeles, CA 90012  
Phone: (213) 974-0729  
ovaldez@auditor.lacounty.gov

**Michael Vu**, Registrar of Voters, *County of San Diego*  
5600 Overland Ave, San Diego, CA 92123  
Phone: (858) 505-7201  
Michael.Vu@sdcounty.ca.gov

**Renee Wellhouse**, *David Wellhouse & Associates, Inc.*  
3609 Bradshaw Road, H-382, Sacramento, CA 95927  
Phone: (916) 797-4883  
dwa-renee@surewest.net

**Adam Whelen**, Director of Public Works, *City of Anderson*  
1887 Howard St., Anderson, CA 96007  
Phone: (530) 378-6640  
awhelen@ci.anderson.ca.us

**Jacqueline Wong-Hernandez**, Deputy Executive Director for Legislative Affairs, *California State Association of Counties (CSAC)*  
1100 K Street, Sacramento, CA 95814  
Phone: (916) 650-8104  
jwong-hernandez@counties.org

**Elisa Wynne**, Staff Director, *Senate Budget & Fiscal Review Committee*  
California State Senate, State Capitol Room 5019, Sacramento, CA 95814  
Phone: (916) 651-4103  
elisa.wynne@sen.ca.gov

**Kaily Yap**, Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, Sacramento, CA 95814  
Phone: (916) 445-3274  
Kaily.Yap@dof.ca.gov

**Siew-Chin Yeong**, Director of Public Works, *City of Pleasonton*  
3333 Busch Road, Pleasonton, CA 94566  
Phone: (925) 931-5506  
syeong@cityofpleasontonca.gov

**Helmholtst Zinser-Watkins**, Associate Governmental Program Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 700,  
Sacramento, CA 95816  
Phone: (916) 324-7876  
HZinser-watkins@sco.ca.gov



July 28, 2025

## Exhibit B

Ms. Anne Kato  
State Controller's Office  
Local Government Programs and Services  
Division  
3301 C Street, Suite 740  
Sacramento, CA 95816

Mr. Fernando Lemus  
County of Los Angeles  
500 West Temple Street, Room 603  
Los Angeles, CA 90012

*And Parties, Interested Parties, and Interested Persons (See Mailing List)*

**Re: Draft Expedited Parameters and Guidelines, Schedule for Comments, and Notice of Tentative Hearing Date**

*Elections: Ballot Label, 24-TC-01*

Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051  
County of Los Angeles, Claimant

Dear Ms. Kato and Mr. Lemus:

On July 25, 2025, the Commission on State Mandates (Commission) adopted the Decision partially approving the Test Claim on the above-entitled matter.

State law provides that reimbursement, if any, is subject to Commission approval of parameters and guidelines for reimbursement of the mandated program, approval of a statewide cost estimate, a specific legislative appropriation for such purpose, a timely-filed claim for reimbursement, and subsequent review of the reimbursement claim by the State Controller's Office.

Following is a description of the responsibilities of all parties and of the Commission during the parameters and guidelines phase.

### **Draft Expedited Parameters and Guidelines**

Pursuant to California Code of Regulations, title 2, section 1183.9, Commission staff has expedited the parameters and guidelines process by preparing Draft Expedited Parameters and Guidelines to assist the claimant. The proposed reimbursable activities have been limited to those approved in the Decision by the Commission. Reasonably necessary activities to perform the mandated activities may be proposed by the parties. (Cal. Code Regs., tit. 2, §1183.7(d).) "Reasonably necessary activities" are those activities necessary to comply with the statutes, regulations and other executive orders found to impose a state-mandated program (Cal. Code Regs., tit. 2, §1183.7(d).) Whether an activity is reasonably necessary is a mixed question of law and fact. All representations of fact to support any proposed reasonably necessary activities shall be supported by documentary evidence submitted in accordance with section 1187.5 of the Commission's regulations.

### **Review of Draft Expedited Parameters and Guidelines**

Proposed modifications and comments may be filed on the Draft Expedited Parameters and Guidelines no later than **5:00 pm on August 18, 2025**. (Cal. Code Regs., tit. 2, §1183.9(b).) Please note that all representations of fact submitted to the Commission must be signed under penalty of perjury by persons who are authorized and competent

J:\MANDATES\2024\TC\24-TC-01 Elections Ballot Label\Correspondence\Draft Expedited  
Ps&Gstrans.docx

to do so and must be based upon the declarant's personal knowledge, information, or belief. (Cal. Code Regs., tit. 2, §1187.5.) Hearsay evidence may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient in itself to support a finding unless it would be admissible over an objection in civil actions. (Cal. Code Regs., tit. 2, § 1187.5.) The Commission's ultimate findings of fact must be supported by substantial evidence in the record.<sup>1</sup>

#### Rebuttals

Written rebuttals may be filed within 15 days of service of comments. (Cal. Code Regs., tit. 2, § 1183.9(c).)

#### **Draft Proposed Decision and Parameters and Guidelines**

If there are no substantive comments filed by the comment deadline, then no Draft Proposed Decision will be prepared or issued for comment and the matter will be set for the next regularly scheduled hearing, pursuant to section 1183.9(d) of the Commission's regulations. If substantive comments are filed, Commission staff will review the Draft Expedited Parameters and Guidelines, comments, and any rebuttals and will prepare a Draft Proposed Decision and Parameters and Guidelines, which will be issued for comment.

#### **Alternative Process: Joint Reasonable Reimbursement Methodology and Statewide Estimate of Costs**

##### Test Claimant and Department of Finance Submission of Letter of Intent

Within 30 days of the Commission's adoption of a decision on a test claim, the test claimant and the Department of Finance may notify the executive director of the Commission in writing of their intent to follow the process described in Government Code sections 17557.1–17557.2 and section 1183.11 of the Commission's regulations to develop a *joint reasonable reimbursement methodology* and *statewide estimate of costs* for the initial claiming period and budget year for reimbursement of costs mandated by the state. The written notification shall provide all information and filing dates as specified in Government Code section 17557.1(a).

##### Test Claimant and Department of Finance Submission of Draft Reasonable Reimbursement Methodology and Statewide Estimate of Costs

Pursuant to the plan, the test claimant and the Department of Finance shall submit the *Draft Reasonable Reimbursement Methodology and Statewide Estimate of Costs* to the Commission. See Government Code section 17557.1 for guidance in preparing and filing a timely submission.

##### Review of Proposed Reasonable Reimbursement Methodology and Statewide Estimate of Costs

Upon receipt of the jointly developed proposals, Commission staff shall notify all recipients that they shall have the opportunity to review and provide written comments

---

<sup>1</sup> Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.

concerning the draft reasonable reimbursement methodology and proposed statewide estimate of costs within 15 days of service. The test claimant and Department of Finance may submit written rebuttals to Commission staff.

Adoption of Reasonable Reimbursement Methodology and Statewide Estimate of Costs  
At least 10 days prior to the next hearing, Commission staff shall review comments and rebuttals and issue a staff recommendation on whether the Commission should approve the draft reasonable reimbursement methodology and adopt the proposed statewide estimate of costs pursuant to Government Code section 17557.2.

**Alternative Process: Reasonable Reimbursement Methodology Proposed for Inclusion in Parameters and Guidelines**

Government Code section 17518.5 provides a process for a reasonable reimbursement methodology to be proposed by the Department of Finance, the State Controller, an affected state agency, the claimant, or an interested party for inclusion in the parameters and guidelines of an amendment to parameters and guidelines. In this context, Government Code section 17518.5 defines “reasonable reimbursement methodology” as a formula for reimbursing local agencies and school districts for costs mandated by the state, as defined in Section 17514 which shall:

- Be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or other projections of local costs.
- Consider the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner, and
- Whenever possible, be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state, rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years.

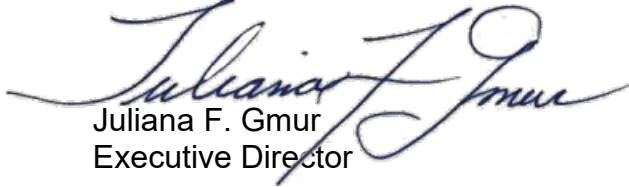
You are advised that comments filed with the Commission are required to be electronically filed (e-filed) in an unlocked legible and searchable PDF file, using the Commission’s Dropbox. (Cal. Code Regs., tit. 2, § 1181.3(c)(1).) Refer to <https://www.csm.ca.gov/dropbox.shtml> on the Commission’s website for electronic filing instructions. If e-filing would cause the filer undue hardship or significant prejudice, filing may occur by first class mail, overnight delivery or personal service only upon prior approval of a written request to the executive director. (Cal. Code Regs., tit. 2, § 1181.3(c)(2).)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission’s regulations.

Ms. Kato and Mr. Lemus  
July 28, 2025  
Page 4

**Hearing:** The Proposed Decision and Parameters and Guidelines for this matter are tentatively set for hearing on **Friday, September 26, 2025**, at 10:00 a.m., and will be issued on or about September 12, 2025, but may be heard on **Friday, December 5, 2025**, at 10:00 a.m., and will be issued on or about November 21, 2025, if substantive comments are filed by the comment deadline.

Very truly yours,



Juliana F. Gmur  
Executive Director

## **DRAFT EXPEDITED PARAMETERS AND GUIDELINES**

Election Code Section 9051, As Amended by Statutes 2022, Chapter 751, Section 5  
(AB 1416), Effective January 1, 2023

### ***Elections: Ballot Label***

24-TC-01

Period of reimbursement begins July 1, 2023

---

#### **I. SUMMARY OF THE MANDATE**

These Parameters and Guidelines address new state-mandated activities and costs resulting from Elections Code section 9051, as amended by Statutes 2022, chapter 751, also known as the “Ballot DISCLOSE Act, effective January 1, 2023.

On July 25, 2025, the Commission on State Mandates (Commission) adopted a Decision finding that the test claim statute imposes a reimbursable state-mandated program upon counties within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission approved this Test Claim for the following reimbursable activities:

- Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State,<sup>2</sup> following the Attorney General’s condensed ballot title and summary, as follows:
  - After the text “Supporters:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.<sup>3</sup>
  - After the text “Opponents:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the

---

<sup>1</sup> Tentative. If substantive comments are received on the Draft Expedited Parameters and Guidelines, a Draft Proposed Decision and Parameters and Guidelines will be prepared and issued for comment and this matter will instead be set for the December 5, 2025 hearing.

<sup>2</sup> United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

<sup>3</sup> Elections Code section 9051(c)(1)(A).



ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.<sup>4</sup>

- If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then “Supporters:” shall be followed by “None submitted.” If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then “Opponents:” shall be followed by “None submitted.”<sup>5</sup>

## **II. ELIGIBLE CLAIMANTS**

Any county, or city and county subject to the taxing restrictions of articles XIII A and XIII C, and the spending limits of article XIII B, of the California Constitution, whose costs for this program are paid from proceeds of taxes that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

## **III. PERIOD OF REIMBURSEMENT**

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The claimant filed the Test Claim on September 23, 2024, establishing eligibility for reimbursement for the 2023-2024 fiscal year. Therefore, costs incurred are reimbursable on or after July 1, 2023.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller (Controller) within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code §17560(b).)
5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).

---

<sup>4</sup> Elections Code section 9051(c)(1)(B).

<sup>5</sup> Elections Code section 9051(c)(1)(G).

6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

#### **IV. REIMBURSABLE ACTIVITIES**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event, or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

- Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State,<sup>6</sup> following the Attorney General's condensed ballot title and summary, as follows:
  - After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.<sup>7</sup>
  - After the text "Opponents:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of

---

<sup>6</sup> United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

<sup>7</sup> Elections Code section 9051(c)(1)(A).

opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.<sup>8</sup>

- If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then “Supporters:” shall be followed by “None submitted.” If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then “Opponents:” shall be followed by “None submitted.”<sup>9</sup>

## **V. CLAIM PREPARATION AND SUBMISSION**

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV., Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

### **A. Direct Cost Reporting**

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

#### **1. Salaries and Benefits**

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

#### **2. Materials and Supplies**

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

#### **3. Contracted Services**

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

---

<sup>8</sup> Elections Code section 9051(c)(1)(B).

<sup>9</sup> Elections Code section 9051(c)(1)(G).

#### 4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

#### B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. Claimants have the option of using 10 percent of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10 percent.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage that the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of

applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed pursuant to this chapter<sup>10</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

## **VII. OFFSETTING REVENUES AND REIMBURSEMENTS**

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement.

## **VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local governments in claiming costs to be reimbursed. The claiming instructions shall be derived from these parameters and guidelines and the decisions on the test claim and parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the eligible claimants to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

## **IX. REMEDIES BEFORE THE COMMISSION**

Upon request of an eligible claimant, the Commission shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the

---

<sup>10</sup> This refers to title 2, division 4, part 7, chapter 4 of the Government Code.

Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.17.

#### **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The decisions adopted for the test claim and parameters and guidelines are legally binding on all parties and interested parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

## **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On July 28, 2025, I served the:

- **Current Mailing List dated July 28, 2025**
- **Draft Expedited Parameters and Guidelines, Schedule for Comments, and Notice of Tentative Hearing Date issued July 28, 2025**
- **Decision adopted July 25, 2025**

*Elections: Ballot Label, 24-TC-01*

Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051  
County of Los Angeles, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 28, 2025 at Sacramento, California.



---

Jill Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 7/28/25

**Claim Number:** 24-TC-01

**Matter:** Elections: Ballot Label

**Claimant:** County of Los Angeles

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

**Adaoha Agu**, *County of San Diego Auditor & Controller Department*

Projects, Revenue and Grants Accounting, 5530 Overland Avenue, Ste. 410 , MS:O-53, San Diego, CA 92123

Phone: (858) 694-2129

Adaoha.Agu@sdcounty.ca.gov

**Rachelle Anema**, *Division Chief, County of Los Angeles*

Accounting Division, 500 W. Temple Street, Los Angeles, CA 90012

Phone: (213) 974-8321

RANEMA@auditor.lacounty.gov

**Lili Apgar**, *Specialist, State Controller's Office*

Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 324-0254

lapgar@sco.ca.gov

**Socorro Aquino**, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

**Aaron Avery**, *Legislative Representative, California Special Districts Association*

1112 I Street Bridge, Suite 200, Sacramento, CA 95814

Phone: (916) 442-7887

Aarona@csda.net

**David Bass**, *Vice Mayor, City of Rocklin*

3970 Rocklin Road, Rocklin, CA 95677

Phone: (916) 663-8504

David.Bass@rocklin.ca.us



**Ginni Bella Navarre**, Deputy Legislative Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8342  
Ginni.Bella@lao.ca.gov

**Guy Burdick**, Consultant, *MGT Consulting*  
2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 833-7775  
gburdick@mgtconsulting.com

**Allan Burdick**,  
7525 Myrtle Vista Avenue, Sacramento, CA 95831  
Phone: (916) 203-3608  
allanburdick@gmail.com

**Rica Mae Cabigas**, Chief Accountant, *Auditor-Controller*  
Accounting Division, 500 West Temple Street, Los Angeles, CA 90012  
Phone: (213) 974-8309  
rcabigas@auditor.lacounty.gov

**Evelyn Calderon-Yee**, Bureau Chief, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816  
Phone: (916) 324-5919  
ECalderonYee@sco.ca.gov

**Steven Carda**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
scarda@sos.ca.gov

**Annette Chinn**, *Cost Recovery Systems, Inc.*  
705-2 East Bidwell Street, #294, Folsom, CA 95630  
Phone: (916) 939-7901  
achinnrcs@aol.com

**Carolyn Chu**, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8326  
Carolyn.Chu@lao.ca.gov

**Adam Cripps**, Interim Finance Manager, *Town of Apple Valley*  
14955 Dale Evans Parkway, Apple Valley, CA 92307  
Phone: (760) 240-7000  
acripps@applevalley.org

**Thomas Deak**, Senior Deputy, *County of San Diego*  
Office of County Counsel, 1600 Pacific Highway, Room 355, San Diego, CA 92101  
Phone: (619) 531-4810  
Thomas.Deak@sdcounty.ca.gov

**Laura Dougherty**, Attorney, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
Laura.Dougherty@csm.ca.gov

**Donna Ferebee**, *Department of Finance*  
915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-8918  
donna.ferebee@dof.ca.gov

**Kevin Fisher**, Assistant City Attorney, *City of San Jose*  
Environmental Services, 200 East Santa Clara Street, 16th Floor, San Jose, CA 95113  
Phone: (408) 535-1987  
kevin.fisher@sanjoseca.gov

**Tim Flanagan**, Office Coordinator, *Solano County*  
Register of Voters, 678 Texas Street, Suite 2600, Fairfield, CA 94533  
Phone: (707) 784-3359  
Elections@solanocounty.com

**Amber Garcia Rossow**, Legislative Analyst, *California State Association of Counties*  
1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 650-8170  
arossow@counties.org

**Juliana Gmur**, Executive Director, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
juliana.gmur@csm.ca.gov

**Andrew Hamilton**, Auditor-Controller, *County of Orange*  
1770 North Broadway, Santa Ana, CA 92706  
Phone: (714) 834-2450  
Andrew.Hamilton@ac.ocgov.com

**Chris Hill**, Principal Program Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, 8th Floor, Sacramento, CA 95814  
Phone: (916) 445-3274  
Chris.Hill@dof.ca.gov

**Tiffany Hoang**, Associate Accounting Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816  
Phone: (916) 323-1127  
THoang@sco.ca.gov

**Ken Howell**, Senior Management Auditor, *State Controller's Office*  
Audits, Compliance Audits Bureau, 3301 C Street, Suite 725A, Sacramento, CA 95816  
Phone: (916) 323-2368  
KHowell@sco.ca.gov

**Catherine Ingram-Kelly**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
ckelly@sos.ca.gov

**Jason Jennings**, Director, *Maximus Consulting*  
Financial Services, 808 Moorefield Park Drive, Suite 205, Richmond, VA 23236  
Phone: (804) 323-3535  
SB90@maximus.com

**Angelo Joseph**, Supervisor, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816

Phone: (916) 323-0706  
AJoseph@sco.ca.gov

**Jordan Kaku**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 695-1581  
vmb@sos.ca.gov

**Jessica Kan**, Revenue Manager, *City of Newport Beach*  
100 Civic Center Drive, Bay 1A, Newport Beach, CA 92660  
Phone: (949) 644-3153  
JKan@newportbeachca.gov

**Anne Kato**, Acting Chief, *State Controller's Office*  
Local Government Programs and Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 322-9891  
akato@sco.ca.gov

**Paige Kent**, Voter Education and Outreach, *California Secretary of State's Office*  
1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
MyVote@sos.ca.gov

**Anita Kerezsi**, *AK & Company*  
2425 Golden Hill Road, Suite 106, Paso Robles, CA 93446  
Phone: (805) 239-7994  
akcompanysb90@gmail.com

**Joanne Kessler**, Fiscal Specialist, *City of Newport Beach*  
Revenue Division, 100 Civic Center Drive, Newport Beach, CA 90266  
Phone: (949) 644-3199  
jkessler@newportbeachca.gov

**Lisa Kurokawa**, Bureau Chief for Audits, *State Controller's Office*  
Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816  
Phone: (916) 327-3138  
lkurokawa@sco.ca.gov

**Kirsten Larsen**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
KLarsen@sos.ca.gov

**Government Law Intake**, *Department of Justice*  
Attorney General's Office, 1300 I Street, Suite 125, PO Box 944255, Sacramento, CA 94244-2550  
Phone: (916) 210-6046  
governmentlawintake@doj.ca.gov

**Eric Lawyer**, Legislative Advocate, *California State Association of Counties (CSAC)*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 650-8112  
elawyer@counties.org

**Kim-Anh Le**, Deputy Controller, *County of San Mateo*  
555 County Center, 4th Floor, Redwood City, CA 94063  
Phone: (650) 599-1104  
kle@smcgov.org

**Jana Lean**, *California Secretary of State's Office*

Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814

Phone: (916) 657-2166

jlean@sos.ca.gov

**Fernando Lemus**, Principal Accountant - Auditor, *County of Los Angeles***Claimant Representative**

Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012

Phone: (213) 974-0324

flemus@auditor.lacounty.gov

**Erika Li**, Chief Deputy Director, *Department of Finance*

915 L Street, 10th Floor, Sacramento, CA 95814

Phone: (916) 445-3274

erika.li@dof.ca.gov

**Everett Luc**, Accounting Administrator I, Specialist, *State Controller's Office*

3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0766

ELuc@sco.ca.gov

**Jill Magee**, Program Analyst, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

Jill.Magee@csm.ca.gov

**Darryl Mar**, Manager, *State Controller's Office*

3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0706

DMar@sco.ca.gov

**Tina McKendell**, *County of Los Angeles*

Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012

Phone: (213) 974-0324

tmckendell@auditor.lacounty.gov

**Michelle Mendoza**, *MAXIMUS*

17310 Red Hill Avenue, Suite 340, Irvine, CA 95403

Phone: (949) 440-0845

michellemendoza@maximus.com

**Marilyn Munoz**, Senior Staff Counsel, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-8918

Marilyn.Munoz@dof.ca.gov

**Andy Nichols**, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939

andy@nichols-consulting.com

**Patricia Pacot**, Accountant Auditor I, *County of Colusa*

Office of Auditor-Controller, 546 Jay Street, Suite #202, Colusa, CA 95932

Phone: (530) 458-0424

ppacot@countyofcolusa.org

**Arthur Palkowitz**, *Law Offices of Arthur M. Palkowitz*

12807 Calle de la Siena, San Diego, CA 92130

Phone: (858) 259-1055  
law@artpalk.onmicrosoft.com

**Kirsten Pangilinan**, Specialist, *State Controller's Office*  
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 322-2446  
KPangilinan@sco.ca.gov

**Trevor Power**, Accounting Manager, *City of Newport Beach*  
100 Civic Center Drive, Newport Beach, CA 92660  
Phone: (949) 644-3085  
tpower@newportbeachca.gov

**Jai Prasad**, *County of San Bernardino*  
Office of Auditor-Controller, 222 West Hospitality Lane, 4th Floor, San Bernardino, CA 92415-0018  
Phone: (909) 386-8854  
jai.prasad@sbcountyatc.gov

**Jonathan Quan**, Associate Accountant, *County of San Diego*  
Projects, Revenue, and Grants Accounting, 5530 Overland Ave, Suite 410, San Diego, CA 92123  
Phone: 6198768518  
Jonathan.Quan@sdcounty.ca.gov

**Roberta Raper**, Director of Finance, *City of West Sacramento*  
1110 West Capitol Ave, West Sacramento, CA 95691  
Phone: (916) 617-4509  
robertar@cityofwestsacramento.org

**Jessica Sankus**, Senior Legislative Analyst, *California State Association of Counties (CSAC)*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jsankus@counties.org

**Cindy Sconce**, Director, *Government Consulting Partners*  
5016 Brower Court, Granite Bay, CA 95746  
Phone: (916) 276-8807  
cindysconcecp@gmail.com

**Carla Shelton**, Senior Legal Analyst, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
carla.shelton@csm.ca.gov

**Camille Shelton**, Chief Legal Counsel, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
camille.shelton@csm.ca.gov

**Joanna Southard**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
jsouthar@sos.ca.gov

**Paul Steenhausen**, Principal Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, , Sacramento, CA 95814  
Phone: (916) 319-8303  
Paul.Steenhausen@lao.ca.gov

**Jolene Tollenaar**, *MGT Consulting Group*  
2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 243-8913  
jolenetollenaar@gmail.com

**Thomas Toller**, County Clerk/Registrar of Voters, *County of Shasta*  
1450 Court Street, Suite 108, Redding, CA 96001  
Phone: (530) 225-5730  
countyclerk@shastacounty.gov

**Jessica Uzarski**, Consultant, *Senate Budget and Fiscal Review Committee*  
1020 N Street, Room 502, Sacramento, CA 95814  
Phone: (916) 651-4103  
Jessica.Uzarski@sen.ca.gov

**Oscar Valdez**, Interim Auditor-Controller, *County of Los Angeles*  
**Claimant Contact**  
Auditor-Controller's Office, 500 West Temple Street, Room 525, Los Angeles, CA 90012  
Phone: (213) 974-0729  
ovaldez@auditor.lacounty.gov

**Michael Vu**, Registrar of Voters, *County of San Diego*  
5600 Overland Ave, San Diego, CA 92123  
Phone: (858) 505-7201  
Michael.Vu@sdcounty.ca.gov

**Renee Wellhouse**, *David Wellhouse & Associates, Inc.*  
3609 Bradshaw Road, H-382, Sacramento, CA 95927  
Phone: (916) 797-4883  
dwa-renee@surewest.net

**Adam Whelen**, Director of Public Works, *City of Anderson*  
1887 Howard St., Anderson, CA 96007  
Phone: (530) 378-6640  
awhelen@ci.anderson.ca.us

**Jacqueline Wong-Hernandez**, Deputy Executive Director for Legislative Affairs, *California State Association of Counties (CSAC)*  
1100 K Street, Sacramento, CA 95814  
Phone: (916) 650-8104  
jwong-hernandez@counties.org

**Elisa Wynne**, Staff Director, *Senate Budget & Fiscal Review Committee*  
California State Senate, State Capitol Room 5019, Sacramento, CA 95814  
Phone: (916) 651-4103  
elisa.wynne@sen.ca.gov

**Kaily Yap**, Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, Sacramento, CA 95814  
Phone: (916) 445-3274  
Kaily.Yap@dof.ca.gov

**Siew-Chin Yeong**, Director of Public Works, *City of Pleasonton*  
3333 Busch Road, Pleasonton, CA 94566  
Phone: (925) 931-5506  
syeong@cityofpleasontonca.gov

**Helmholt Zinser-Watkins**, Associate Governmental Program Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 700,  
Sacramento, CA 95816  
Phone: (916) 324-7876  
HZinser-watkins@sco.ca.gov



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## Exhibit C

Commission on  
State Mandates

Filed Date  
08/18/2025

August 18, 2025

Juliana F. Gmur, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

**SUBJECT: Draft Expedited Parameters and Guidelines, Schedule for Comments, and  
Notice of Tentative Hearing Date**

*Elections: Ballot Label*, 24-TC-01  
Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051  
County of Los Angeles, Claimant

Dear Juliana F. Gmur:

The State Controller's Office reviewed the Draft Expedited Parameters and Guidelines for Elections: Ballot Label and recommend no changes.

If you have any questions, please contact Helm Zinser-Watkins, Local Reimbursements Section, Local Government Programs and Services Division, by email at [Hzinser-watkins@sco.ca.gov](mailto:Hzinser-watkins@sco.ca.gov), or by telephone at 916-324-7876.

Sincerely,

*Darryl Mar*

Darryl Mar  
Manager, Local Reimbursements Section



## **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On August 19, 2025, I served the:

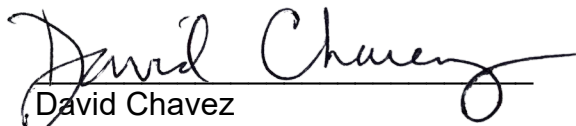
- **Current Mailing List dated July 28, 2025**
- **Controller's Comments on the Draft Expedited Parameters and Guidelines filed August 18, 2025**

*Elections: Ballot Label, 24-TC-01*

Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051  
County of Los Angeles, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on August 19, 2025 at Sacramento, California.



David Chavez  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 7/28/25

**Claim Number:** 24-TC-01

**Matter:** Elections: Ballot Label

**Claimant:** County of Los Angeles

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

**Adaoha Agu**, *County of San Diego Auditor & Controller Department*

Projects, Revenue and Grants Accounting, 5530 Overland Avenue, Ste. 410 , MS:O-53, San Diego, CA 92123

Phone: (858) 694-2129

Adaoha.Agu@sdcounty.ca.gov

**Rachelle Anema**, *Division Chief, County of Los Angeles*

Accounting Division, 500 W. Temple Street, Los Angeles, CA 90012

Phone: (213) 974-8321

RANEMA@auditor.lacounty.gov

**Lili Apgar**, *Specialist, State Controller's Office*

Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 324-0254

lapgar@sco.ca.gov

**Socorro Aquino**, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

**Aaron Avery**, *Legislative Representative, California Special Districts Association*

1112 I Street Bridge, Suite 200, Sacramento, CA 95814

Phone: (916) 442-7887

Aarona@csda.net

**David Bass**, *Vice Mayor, City of Rocklin*

3970 Rocklin Road, Rocklin, CA 95677

Phone: (916) 663-8504

David.Bass@rocklin.ca.us

**Ginni Bella Navarre**, Deputy Legislative Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8342  
Ginni.Bella@lao.ca.gov

**Guy Burdick**, Consultant, *MGT Consulting*  
2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 833-7775  
gburdick@mgtconsulting.com

**Allan Burdick**,  
7525 Myrtle Vista Avenue, Sacramento, CA 95831  
Phone: (916) 203-3608  
allanburdick@gmail.com

**Rica Mae Cabigas**, Chief Accountant, *Auditor-Controller*  
Accounting Division, 500 West Temple Street, Los Angeles, CA 90012  
Phone: (213) 974-8309  
rcabigas@auditor.lacounty.gov

**Evelyn Calderon-Yee**, Bureau Chief, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816  
Phone: (916) 324-5919  
ECalderonYee@sco.ca.gov

**Steven Carda**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
scarda@sos.ca.gov

**Annette Chinn**, *Cost Recovery Systems, Inc.*  
705-2 East Bidwell Street, #294, Folsom, CA 95630  
Phone: (916) 939-7901  
achinnrcs@aol.com

**Carolyn Chu**, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8326  
Carolyn.Chu@lao.ca.gov

**Adam Cripps**, Interim Finance Manager, *Town of Apple Valley*  
14955 Dale Evans Parkway, Apple Valley, CA 92307  
Phone: (760) 240-7000  
acripps@applevalley.org

**Thomas Deak**, Senior Deputy, *County of San Diego*  
Office of County Counsel, 1600 Pacific Highway, Room 355, San Diego, CA 92101  
Phone: (619) 531-4810  
Thomas.Deak@sdcounty.ca.gov

**Laura Dougherty**, Attorney, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
Laura.Dougherty@csm.ca.gov

**Donna Ferebee**, *Department of Finance*  
915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-8918  
donna.ferebee@dof.ca.gov

**Kevin Fisher**, Assistant City Attorney, *City of San Jose*  
Environmental Services, 200 East Santa Clara Street, 16th Floor, San Jose, CA 95113  
Phone: (408) 535-1987  
kevin.fisher@sanjoseca.gov

**Tim Flanagan**, Office Coordinator, *Solano County*  
Register of Voters, 678 Texas Street, Suite 2600, Fairfield, CA 94533  
Phone: (707) 784-3359  
Elections@solanocounty.com

**Amber Garcia Rossow**, Legislative Analyst, *California State Association of Counties*  
1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 650-8170  
arossow@counties.org

**Juliana Gmur**, Executive Director, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
juliana.gmur@csm.ca.gov

**Andrew Hamilton**, Auditor-Controller, *County of Orange*  
1770 North Broadway, Santa Ana, CA 92706  
Phone: (714) 834-2450  
Andrew.Hamilton@ac.ocgov.com

**Chris Hill**, Principal Program Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, 8th Floor, Sacramento, CA 95814  
Phone: (916) 445-3274  
Chris.Hill@dof.ca.gov

**Tiffany Hoang**, Associate Accounting Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 323-1127  
THoang@sco.ca.gov

**Ken Howell**, Senior Management Auditor, *State Controller's Office*  
Audits, Compliance Audits Bureau, 3301 C Street, Suite 725A, Sacramento, CA 95816  
Phone: (916) 323-2368  
KHowell@sco.ca.gov

**Catherine Ingram-Kelly**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
ckelly@sos.ca.gov

**Jason Jennings**, Director, *Maximus Consulting*  
Financial Services, 808 Moorefield Park Drive, Suite 205, Richmond, VA 23236  
Phone: (804) 323-3535  
SB90@maximus.com

**Angelo Joseph**, Supervisor, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0706  
AJoseph@sco.ca.gov

**Jordan Kaku**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 695-1581  
vmb@sos.ca.gov

**Jessica Kan**, Revenue Manager, *City of Newport Beach*  
100 Civic Center Drive, Bay 1A, Newport Beach, CA 92660  
Phone: (949) 644-3153  
JKan@newportbeachca.gov

**Anne Kato**, Acting Chief, *State Controller's Office*  
Local Government Programs and Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 322-9891  
akato@sco.ca.gov

**Paige Kent**, Voter Education and Outreach, *California Secretary of State's Office*  
1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
MyVote@sos.ca.gov

**Anita Kerezsi**, *AK & Company*  
2425 Golden Hill Road, Suite 106, Paso Robles, CA 93446  
Phone: (805) 239-7994  
akcompanysb90@gmail.com

**Joanne Kessler**, Fiscal Specialist, *City of Newport Beach*  
Revenue Division, 100 Civic Center Drive, Newport Beach, CA 90266  
Phone: (949) 644-3199  
jkessler@newportbeachca.gov

**Lisa Kurokawa**, Bureau Chief for Audits, *State Controller's Office*  
Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816  
Phone: (916) 327-3138  
lkurokawa@sco.ca.gov

**Kirsten Larsen**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
KLarsen@sos.ca.gov

**Government Law Intake**, *Department of Justice*  
Attorney General's Office, 1300 I Street, Suite 125, PO Box 944255, Sacramento, CA 94244-2550  
Phone: (916) 210-6046  
governmentlawintake@doj.ca.gov

**Eric Lawyer**, Legislative Advocate, *California State Association of Counties (CSAC)*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 650-8112  
elawyer@counties.org

**Kim-Anh Le**, Deputy Controller, *County of San Mateo*  
555 County Center, 4th Floor, Redwood City, CA 94063  
Phone: (650) 599-1104  
kle@smcgov.org

**Jana Lean**, *California Secretary of State's Office*

Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814

Phone: (916) 657-2166

jlean@sos.ca.gov

**Fernando Lemus**, Principal Accountant - Auditor, *County of Los Angeles***Claimant Representative**

Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012

Phone: (213) 974-0324

flemus@auditor.lacounty.gov

**Erika Li**, Chief Deputy Director, *Department of Finance*

915 L Street, 10th Floor, Sacramento, CA 95814

Phone: (916) 445-3274

erika.li@dof.ca.gov

**Everett Luc**, Accounting Administrator I, Specialist, *State Controller's Office*

3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0766

ELuc@sco.ca.gov

**Jill Magee**, Program Analyst, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

Jill.Magee@csn.ca.gov

**Darryl Mar**, Manager, *State Controller's Office*

3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0706

DMar@sco.ca.gov

**Tina McKendell**, *County of Los Angeles*

Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012

Phone: (213) 974-0324

tmckendell@auditor.lacounty.gov

**Michelle Mendoza**, *MAXIMUS*

17310 Red Hill Avenue, Suite 340, Irvine, CA 95403

Phone: (949) 440-0845

michellemendoza@maximus.com

**Marilyn Munoz**, Senior Staff Counsel, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-8918

Marilyn.Munoz@dof.ca.gov

**Andy Nichols**, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939

andy@nichols-consulting.com

**Patricia Pacot**, Accountant Auditor I, *County of Colusa*

Office of Auditor-Controller, 546 Jay Street, Suite #202, Colusa, CA 95932

Phone: (530) 458-0424

ppacot@countyofcolusa.org

**Arthur Palkowitz**, *Law Offices of Arthur M. Palkowitz*

12807 Calle de la Siena, San Diego, CA 92130

Phone: (858) 259-1055  
law@artpalk.onmicrosoft.com

**Kirsten Pangilinan**, Specialist, *State Controller's Office*  
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 322-2446  
KPangilinan@sco.ca.gov

**Trevor Power**, Accounting Manager, *City of Newport Beach*  
100 Civic Center Drive, Newport Beach, CA 92660  
Phone: (949) 644-3085  
tpower@newportbeachca.gov

**Jai Prasad**, *County of San Bernardino*  
Office of Auditor-Controller, 222 West Hospitality Lane, 4th Floor, San Bernardino, CA 92415-0018  
Phone: (909) 386-8854  
jai.prasad@sbcountyatc.gov

**Jonathan Quan**, Associate Accountant, *County of San Diego*  
Projects, Revenue, and Grants Accounting, 5530 Overland Ave, Suite 410, San Diego, CA 92123  
Phone: 6198768518  
Jonathan.Quan@sdcounty.ca.gov

**Roberta Raper**, Director of Finance, *City of West Sacramento*  
1110 West Capitol Ave, West Sacramento, CA 95691  
Phone: (916) 617-4509  
robertar@cityofwestsacramento.org

**Jessica Sankus**, Senior Legislative Analyst, *California State Association of Counties (CSAC)*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jsankus@counties.org

**Cindy Sconce**, Director, *Government Consulting Partners*  
5016 Brower Court, Granite Bay, CA 95746  
Phone: (916) 276-8807  
cindysconcegc@gmail.com

**Carla Shelton**, Senior Legal Analyst, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
carla.shelton@csm.ca.gov

**Camille Shelton**, Chief Legal Counsel, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
camille.shelton@csm.ca.gov

**Joanna Southard**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
jsouthar@sos.ca.gov

**Paul Steenhausen**, Principal Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, , Sacramento, CA 95814  
Phone: (916) 319-8303  
Paul.Steenhausen@lao.ca.gov

**Jolene Tollenaar**, *MGT Consulting Group*  
2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 243-8913  
jolenetollenaar@gmail.com

**Thomas Toller**, County Clerk/Registrar of Voters, *County of Shasta*  
1450 Court Street, Suite 108, Redding, CA 96001  
Phone: (530) 225-5730  
countyclerk@shastacounty.gov

**Jessica Uzarski**, Consultant, *Senate Budget and Fiscal Review Committee*  
1020 N Street, Room 502, Sacramento, CA 95814  
Phone: (916) 651-4103  
Jessica.Uzarski@sen.ca.gov

**Oscar Valdez**, Interim Auditor-Controller, *County of Los Angeles*  
**Claimant Contact**  
Auditor-Controller's Office, 500 West Temple Street, Room 525, Los Angeles, CA 90012  
Phone: (213) 974-0729  
ovaldez@auditor.lacounty.gov

**Michael Vu**, Registrar of Voters, *County of San Diego*  
5600 Overland Ave, San Diego, CA 92123  
Phone: (858) 505-7201  
Michael.Vu@sdcounty.ca.gov

**Renee Wellhouse**, *David Wellhouse & Associates, Inc.*  
3609 Bradshaw Road, H-382, Sacramento, CA 95927  
Phone: (916) 797-4883  
dwa-renee@surewest.net

**Adam Whelen**, Director of Public Works, *City of Anderson*  
1887 Howard St., Anderson, CA 96007  
Phone: (530) 378-6640  
awhelen@ci.anderson.ca.us

**Jacqueline Wong-Hernandez**, Deputy Executive Director for Legislative Affairs, *California State Association of Counties (CSAC)*  
1100 K Street, Sacramento, CA 95814  
Phone: (916) 650-8104  
jwong-hernandez@counties.org

**Elisa Wynne**, Staff Director, *Senate Budget & Fiscal Review Committee*  
California State Senate, State Capitol Room 5019, Sacramento, CA 95814  
Phone: (916) 651-4103  
elisa.wynne@sen.ca.gov

**Kaily Yap**, Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, Sacramento, CA 95814  
Phone: (916) 445-3274  
Kaily.Yap@dof.ca.gov

**Siew-Chin Yeong**, Director of Public Works, *City of Pleasonton*  
3333 Busch Road, Pleasonton, CA 94566  
Phone: (925) 931-5506  
syeong@cityofpleasontonca.gov



**Helmholtst Zinser-Watkins**, Associate Governmental Program Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 700,  
Sacramento, CA 95816  
Phone: (916) 324-7876  
HZinser-watkins@sco.ca.gov



September 9, 2025

## Exhibit D

Ms. Anne Kato  
State Controller's Office  
Local Government Programs and  
Services Division  
3301 C Street, Suite 740  
Sacramento, CA 95816

Mr. Fernando Lemus  
County of Los Angeles  
500 West Temple Street, Room 603  
Los Angeles, CA 90012

*And Parties, Interested Parties, and Interested Persons (See Mailing List)*

**Re: Draft Proposed Decision and Parameters and Guidelines, Schedule for  
Comments, and Notice of Hearing**  
*Elections: Ballot Label, 24-TC-01*  
Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051  
County of Los Angeles, Claimant

Dear Ms. Kato and Mr. Lemus:

The Draft Proposed Decision and Proposed Parameters and Guidelines for the above-captioned matter is enclosed for your review and comment.

**Written Comments:** Written comments may be filed on the Draft Proposed Decision and Parameters and Guidelines no later than **5:00 pm on September 30, 2025**. Please note that all representations of fact submitted to the Commission must be signed under penalty of perjury by persons who are authorized and competent to do so and must be based upon the declarant's personal knowledge, information, or belief. (Cal. Code Regs., tit. 2, § 1187.5.) Hearsay evidence may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient in itself to support a finding unless it would be admissible over an objection in civil actions. (Cal. Code Regs., tit. 2, § 1187.5.) The Commission's ultimate findings of fact must be supported by substantial evidence in the record.<sup>1</sup>

You are advised that comments filed with the Commission are required to be electronically filed (e-filed) in an unlocked legible and searchable PDF file, using the Commission's Dropbox. (Cal. Code Regs., tit. 2, § 1181.3(c)(1).) Refer to <https://www.csm.ca.gov/dropbox.shtml> on the Commission's website for electronic filing instructions. If e-filing would cause the filer undue hardship or significant prejudice, filing may occur by first class mail, overnight delivery or personal service only upon approval of a written request to the executive director. (Cal. Code Regs., tit. 2, § 1181.3(c)(2).)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

---

<sup>1</sup> Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.

**Hearing:** This matter is set for hearing on **Friday, December 5, 2025**, at 10:00 a.m. The Proposed Decision and Parameters and Guidelines will be issued on or about November 21, 2025.

If you plan to address the Commission on this item, please notify the Commission office not later than the Tuesday prior to the hearing, **December 2, 2025**. Please also include the names of the people who will be speaking for inclusion on the witness list and the names and email addresses of the people who will be speaking both in person and remotely to receive a hearing panelist link in Zoom. When calling or emailing, please identify the item you want to testify on and the entity you represent. The Commission Chairperson reserves the right to impose time limits on presentations as may be necessary to complete the agenda.

If you would like to request postponement of the hearing, please refer to section 1187.9(b) of the Commission's regulations.

Very truly yours,



Juliana F. Gmur  
Executive Director

**ITEM \_\_\_\_**

**DRAFT PROPOSED DECISION AND PARAMETERS AND GUIDELINES**

Election Code Section 9051, As Amended by Statutes 2022, Chapter 751,  
Section 5 (AB 1416), Effective January 1, 2023

*Elections: Ballot Label*

24-TC-01

Period of reimbursement begins July 1, 2023

---

**EXECUTIVE SUMMARY**

**I. Summary of the Mandate**

These Parameters and Guidelines address state-mandated activities arising from Elections Code section 9051 as amended by Statutes 2022, chapter 751, section 5. The test claim statute requires counties to print supporter and opponent lists in the ballot label for statewide measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State, following the Attorney General's condensed ballot title and summary.

On July 25, 2025, the Commission on State Mandates (Commission) adopted a Decision finding that the test claim statute imposes a reimbursable state-mandated program upon counties within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission approved the Test Claim for the following reimbursable activity:

1. Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State,<sup>1</sup> following the Attorney General's condensed ballot title and summary, as follows:
  - a. After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.<sup>2</sup>

---

<sup>1</sup> Exhibit A, Test Claim Decision, page 22, citing United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

<sup>2</sup> Exhibit A, Test Claim Decision, page 22, citing Elections Code section 9051(c)(1)(A).

- b. After the text “Opponents:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.<sup>3</sup>
- c. If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then “Supporters:” shall be followed by “None submitted.” If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then “Opponents:” shall be followed by “None submitted.”<sup>4</sup>

## **II. Procedural History**

On July 25, 2025, the Commission adopted the Test Claim Decision.<sup>5</sup> On July 28, 2025, Commission staff issued the Draft Expedited Parameters and Guidelines.<sup>6</sup> On August 18, 2025, the State Controller’s Office filed comments on the Draft Expedited Parameters and Guidelines recommending no changes.<sup>7</sup> No other comments were filed on the Draft Expedited Parameters and Guidelines.

Pursuant to section 1183.13 of the Commission’s regulations, Commission staff is issuing a Draft Proposed Decision and Parameters and Guidelines due to substantive changes in Section V.B. Indirect Cost Rates.

Commission staff issued the Draft Proposed Decision and Parameters and Guidelines on September 9, 2025.<sup>8</sup>

## **III. Discussion**

### **A. Eligible Claimants (Section II. of the Parameters and Guidelines)**

Any county, or city and county subject to the taxing restrictions of article XIII A and XIII C, and the spending limits of article XIII B, of the California Constitution, whose costs for this program are paid for from proceeds of taxes and incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

### **B. Period of Reimbursement (Section III. of the Parameters and Guidelines)**

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The

---

<sup>3</sup> Exhibit A, Test Claim Decision, page 22, citing Elections Code section 9051(c)(1)(B).

<sup>4</sup> Exhibit A, Test Claim Decision, page 22, citing Elections Code section 9051(c)(1)(G).

<sup>5</sup> Exhibit A, Test Claim Decision.

<sup>6</sup> Exhibit B, Draft Expedited Parameters and Guidelines.

<sup>7</sup> Exhibit C, Controller’s Comments on the Draft Expedited Parameters and Guidelines.

<sup>8</sup> Exhibit D, Draft Proposed Decision and Parameters and Guidelines.

claimant filed the Test Claim on September 23, 2024, establishing eligibility for reimbursement for the 2023-2024 fiscal year. Therefore, costs incurred are reimbursable on or after July 1, 2023.

**C. Reimbursable Activities (Section IV. of the Parameters and Guidelines)**

Section IV. of the Parameters and Guidelines identifies the mandated activities approved by the Commission.

**D. Claim Preparation and Submission (Section V. of the Parameters and Guidelines)**

Section V. of the Parameters and Guidelines (Claim Preparation and Submission) identifies the direct and indirect costs that are eligible for reimbursement. Section V.B. addresses indirect costs and is considered “boilerplate language.” Section V.B. allows a claimant to calculate indirect costs by either using the federal de minimis indirect cost rate identified in Office of Management and Budget (OMB) Guidelines, which are currently in title 2 of the Code of Federal Regulations (CFR), Chapter I and Chapter II, Part 200 et seq., or by preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds the federal de minimis rate. Until September 30, 2024, the federal de minimis indirect cost rate was ten percent. Effective October 1, 2024, the federal de minimis indirect cost rate increased to 15 percent.<sup>9</sup> The Proposed Parameters and Guidelines edits the boilerplate language to delete references to ten percent and instead simply refers to the de minimis indirect cost rate percentage allowed by the OMB Guidelines, with a footnote indicating that the rate increased from ten percent to 15 percent, effective October 1, 2024.

Thus, for purposes of this program, claimants will have the option of using the de minimis indirect cost rate of ten percent for costs incurred from July 1, 2023, to September 30, 2024. Beginning October 1, 2024, that rate increases to 15 percent in accordance with OMB Guidelines.

**E. Offsetting Revenues and Reimbursements (Section VII. of the Parameters and Guidelines)**

Section VII. of the Parameters and Guidelines governs offsetting revenues (i.e., funds that are not a claimant’s proceeds of taxes), which are required to be identified and deducted from the costs claimed.

**F. Remaining Sections of the Parameters and Guidelines**

The remaining sections of the Parameters and Guidelines contain standard boilerplate language.

---

<sup>9</sup> Code of Federal Regulations, title 2, § 200.414(f) (89 FR 30046, 30092).

#### **IV. Staff Recommendation**

Staff recommends that the Commission adopt the Proposed Decision and Parameters and Guidelines and authorize staff to make any technical, non-substantive changes to the Proposed Decision and Parameters and Guidelines following the hearing.

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

**IN RE PARAMETERS AND GUIDELINES**

Elections Code Section 9051, As  
Amended by Statutes 2022, Chapter 751  
Section 5 (AB 1416)

The period of reimbursement begins  
July 1, 2023.

Case No.: 24-TC-01

*Elections: Ballot Label*

DECISION PURSUANT TO  
GOVERNMENT CODE SECTION 17500  
ET SEQ.; CALIFORNIA CODE OF  
REGULATIONS, TITLE 2, DIVISION 2,  
CHAPTER 2.5, ARTICLE 7.

*(Adopted December 5, 2025)*

**DECISION**

The Commission on State Mandates (Commission) heard and decided this Decision and Parameters and Guidelines during a regularly scheduled hearing on December 5, 2025. [Witness list will be included in the adopted Decision and Parameters and Guidelines.]

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code sections 17500 et seq., and related case law.

The Commission [adopted/modified/rejected] the Proposed Decision and Parameters and Guidelines by a vote of [vote will be included in the adopted Decision and Parameters and Guidelines], as follows:

<b>Member</b>	<b>Vote</b>
Lee Adams, County Supervisor	
Deborah Gallegos, Representative of the State Controller, Vice Chairperson	
Karen Green Ross, Public Member	
Renee Nash, School District Board Member	
William Pahland, Representative of the State Treasurer	
Michele Perrault, Representative of the Director of the Department of Finance, Chairperson	
Alexander Powell, Representative of the Director of the Office of Land Use and Climate Innovation	



## I. Summary of the Mandate

These Parameters and Guidelines address new state-mandated activities and costs resulting from Elections Code section 9051, as amended by Statutes 2022, chapter 751, section 5, also known as the “Ballot DISCLOSE Act, effective January 1, 2023.

On July 25, 2025, the Commission on State Mandates (Commission) adopted a Decision finding that the test claim statute imposes a reimbursable state-mandated program upon counties within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission approved this Test Claim for the following reimbursable activities:

- Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State,<sup>10</sup> following the Attorney General’s condensed ballot title and summary, as follows:
  - a. After the text “Supporters:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.<sup>11</sup>
  - b. After the text “Opponents:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.<sup>12</sup>
  - c. If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then “Supporters:” shall be followed by “None submitted.” If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then “Opponents:” shall be followed by “None submitted.”<sup>13</sup>

---

<sup>10</sup> Exhibit A, Test Claim Decision, page 22, citing United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

<sup>11</sup> Exhibit A, Test Claim Decision, page 22, citing Elections Code section 9051(c)(1)(A).

<sup>12</sup> Exhibit A, Test Claim Decision, page 22, citing Elections Code section 9051(c)(1)(B).

<sup>13</sup> Exhibit A, Test Claim Decision, page 22, citing Elections Code section 9051(c)(1)(G).

## II. Procedural History

On July 25, 2025, the Commission adopted the Test Claim Decision.<sup>14</sup> On July 28, 2025, Commission staff issued the Draft Expedited Parameters and Guidelines.<sup>15</sup> On August 18, 2025, the State Controller's Office filed comments on the Draft Expedited Parameters and Guidelines recommending no changes.<sup>16</sup>

Commission staff issued the Draft Proposed Decision and Parameters and Guidelines on September 9, 2025.<sup>17</sup>

## III. Discussion

Consistent with the Test Claim Decision, the Parameters and Guidelines state the following:

### A. Eligible Claimants (Section II. of the Parameters and Guidelines)

Any county, or city and county subject to the taxing restrictions of article XIII A and XIII C, and the spending limits of article XIII B, of the California Constitution, whose costs for this program are paid for from proceeds of taxes and incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

### B. Period of Reimbursement (Section III. of the Parameters and Guidelines)

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The claimant filed the Test Claim on September 23, 2024, establishing eligibility for reimbursement for the 2023-2024 fiscal year. Therefore, costs incurred are reimbursable on or after July 1, 2023.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller (Controller) within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following

---

<sup>14</sup> Exhibit A, Test Claim Decision.

<sup>15</sup> Exhibit B, Draft Expedited Parameters and Guidelines.

<sup>16</sup> Exhibit C, Controller's Comments on the Draft Expedited Parameters and Guidelines.

<sup>17</sup> Exhibit D, Draft Proposed Decision and Parameters and Guidelines.

the issuance date of the revised claiming instructions to file a claim. (Gov. Code §17560(b).)

5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

**C. Reimbursable Activities (Section IV. of the Parameters and Guidelines)**

Section IV. of the Parameters and Guidelines identifies the mandated activities approved by the Commission in the Decision on the Test Claim, beginning July 1, 2023.

**D. Claim Preparation and Submission (Section V. of the Parameters and Guidelines)**

Section V. of the Parameters and Guidelines (Claim Preparation and Submission) identifies the direct and indirect costs that are eligible for reimbursement.

Section V.B. addresses indirect costs and contains “boilerplate language.” Section V.B. allows a claimant to calculate indirect costs by either using the federal de minimis indirect cost rate identified in Office of Management and Budget (OMB) Guidelines, which are currently in title 2 of the Code of Federal Regulations (CFR), Chapter I and Chapter II, Part 200 et seq., or by preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds the federal de minimis rate. Until September 30, 2024, the federal de minimis indirect cost rate was ten percent. Effective October 1, 2024, the federal de minimis indirect cost rate increased to 15 percent.<sup>18</sup> The proposed Parameters and Guidelines edits the boilerplate language to delete references to ten percent and instead simply refers to the de minimis indirect cost rate percentage allowed by the OMB Guidelines, with a footnote indicating that the rate increased from ten percent to 15 percent, effective October 1, 2024, as follows:

**B. Indirect Cost Rates**

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. Claimants have the option of using the federal de minimis indirect cost rate percentage of direct labor

---

<sup>18</sup> Code of Federal Regulations, title 2, § 200.414(f) (89 FR Exhibit 30046, 30092).

identified in the Office of Management and Budget Circular, at Code of Federal Regulations, title 2, section 200.414(f) 10 percent of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds the federal de minimis rate 10 percent.<sup>19</sup>

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage that the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

Thus, for purposes of this program, claimants will have the option of using the de minimis indirect cost rate of ten percent for costs incurred from July 1, 2023, to September 30, 2024. Beginning October 1, 2024, that rate increases to 15 percent in accordance with OMB Guidelines.

---

<sup>19</sup> Effective October 1, 2024, the federal de minimis rate was raised from ten percent to 15 percent. (Code of Federal Regulations, title 2, § 200.414(f) (89 FR 30046, 30092.)

**E. Offsetting Revenues and Reimbursements (Section VII. Offsetting Revenues and Reimbursements)**

Section VII. of the Parameters and Guidelines governs offsetting revenues (i.e., funds that are not a claimant's proceeds of taxes), which are required to be identified and deducted from the costs claimed, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement.

**F. The Remaining Sections of the Parameters and Guidelines**

The remaining sections the Parameters and Guidelines contain standard boilerplate language.

**IV. Conclusion**

Based on the foregoing analysis, the Commission hereby adopts the Proposed Decision and Parameters and Guidelines.

**PARAMETERS AND GUIDELINES<sup>20</sup>**

Election Code Section 9051, As Amended by Statutes 2022, Chapter 751,  
Section 5 (AB 1416), Effective January 1, 2023

*Elections: Ballot Label*

24-TC-01

Period of reimbursement begins July 1, 2023

---

**I. SUMMARY OF THE MANDATE**

These Parameters and Guidelines address new state-mandated activities and costs resulting from Elections Code section 9051, as amended by Statutes 2022, chapter 751, also known as the "Ballot DISCLOSE Act, effective January 1, 2023.

On July 25, 2025, the Commission on State Mandates (Commission) adopted a Decision finding that the test claim statute imposes a reimbursable state-mandated program upon counties within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission approved this Test Claim for the following reimbursable activities:

- Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law

---

<sup>20</sup> Please note that the Decision and Parameters and Guidelines is a single document and must be read as a whole. It is not intended to be separated and should be posted in its entirety.

and instructed to do so by the Secretary of State,<sup>21</sup> following the Attorney General's condensed ballot title and summary, as follows:

- After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.<sup>22</sup>
- After the text "Opponents:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.<sup>23</sup>
- If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then "Supporters:" shall be followed by "None submitted." If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then "Opponents:" shall be followed by "None submitted."<sup>24</sup>

## **II. ELIGIBLE CLAIMANTS**

Any county, or city and county subject to the taxing restrictions of articles XIII A and XIII C, and the spending limits of article XIII B, of the California Constitution, whose costs for this program are paid from proceeds of taxes and that incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

## **III. PERIOD OF REIMBURSEMENT**

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The claimant filed the Test Claim on September 23, 2024, establishing eligibility for reimbursement for the 2023-2024 fiscal year. Therefore, costs incurred are reimbursable on or after July 1, 2023.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State

---

<sup>21</sup> United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

<sup>22</sup> Elections Code section 9051(c)(1)(A).

<sup>23</sup> Elections Code section 9051(c)(1)(B).

<sup>24</sup> Elections Code section 9051(c)(1)(G). Exhibit A, Test Claim Decision, page 22.

Controller (Controller) within 120 days of the issuance date for the claiming instructions.

3. Pursuant to Government Code section 17560(a), a local agency may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code §17560(b).)
5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

#### **IV. REIMBURSABLE ACTIVITIES**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event, or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

- Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law

and instructed to do so by the Secretary of State,<sup>25</sup> following the Attorney General's condensed ballot title and summary, as follows:

- After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.<sup>26</sup>
- After the text "Opponents:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.<sup>27</sup>
- If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then "Supporters:" shall be followed by "None submitted." If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then "Opponents:" shall be followed by "None submitted."<sup>28</sup>

## **V. CLAIM PREPARATION AND SUBMISSION**

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV., Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

### **A. Direct Cost Reporting**

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

#### **1. Salaries and Benefits**

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

#### **2. Materials and Supplies**

---

<sup>25</sup> United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

<sup>26</sup> Elections Code section 9051(c)(1)(A).

<sup>27</sup> Elections Code section 9051(c)(1)(B).

<sup>28</sup> Elections Code section 9051(c)(1)(G).



Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

### 4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

## B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. Claimants have the option of using the federal de minimis indirect cost rate percentage of direct labor identified in the Office of Management and Budget Circular, at Code of Federal Regulations, title 2, section 200.414(f) ~~10 percent of direct labor~~, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds the de minimis rate ~~10 percent~~.<sup>29</sup>

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.). However, unallowable costs must be

---

<sup>29</sup> Effective October 1, 2024, the federal de minimis rate was raised from ten percent to 15 percent. (Code of Federal Regulations, title 2, § 200.414(f) (89 FR 30046, 30092.)

included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage that the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed pursuant to this chapter<sup>30</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

## **VII. OFFSETTING REVENUES AND REIMBURSEMENTS**

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from

---

<sup>30</sup> This refers to title 2, division 4, part 7, chapter 4 of the Government Code.

the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement.

### **VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local governments in claiming costs to be reimbursed. The claiming instructions shall be derived from these parameters and guidelines and the decisions on the test claim and parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the eligible claimants to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

### **IX. REMEDIES BEFORE THE COMMISSION**

Upon request of an eligible claimant, the Commission shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.17.

### **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The decisions adopted for the test claim and parameters and guidelines are legally binding on all parties and interested parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

## **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On September 9, 2025, I served the:


- **Current Mailing List dated September 4, 2025**
- **Draft Proposed Decision and Parameters and Guidelines, Schedule for Comments, and Notice of Hearing issued September 9, 2025**

*Elections: Ballot Label, 24-TC-01*

Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051  
County of Los Angeles, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on September 9, 2025 at Sacramento, California.



---

Jill Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 9/4/25

**Claim Number:** 24-TC-01

**Matter:** Elections: Ballot Label

**Claimant:** County of Los Angeles

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

**Adaoha Agu**, *County of San Diego Auditor & Controller Department*

Projects, Revenue and Grants Accounting, 5530 Overland Avenue, Ste. 410 , MS:O-53, San Diego, CA 92123

Phone: (858) 694-2129

Adaoha.Agu@sdcounty.ca.gov

**Rachelle Anema**, *Division Chief, County of Los Angeles*

Accounting Division, 500 W. Temple Street, Los Angeles, CA 90012

Phone: (213) 974-8321

RANEMA@auditor.lacounty.gov

**Lili Apgar**, *Specialist, State Controller's Office*

Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 324-0254

lapgar@sco.ca.gov

**Socorro Aquino**, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

**Aaron Avery**, *Legislative Representative, California Special Districts Association*

1112 I Street Bridge, Suite 200, Sacramento, CA 95814

Phone: (916) 442-7887

Aarona@csda.net

**David Bass**, *Vice Mayor, City of Rocklin*

3970 Rocklin Road, Rocklin, CA 95677

Phone: (916) 663-8504

David.Bass@rocklin.ca.us

**Ginni Bella Navarre**, Deputy Legislative Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8342  
Ginni.Bella@lao.ca.gov

**Guy Burdick**, Consultant, *MGT Consulting*  
2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 833-7775  
gburdick@mgtconsulting.com

**Allan Burdick**,  
7525 Myrtle Vista Avenue, Sacramento, CA 95831  
Phone: (916) 203-3608  
allanburdick@gmail.com

**Rica Mae Cabigas**, Chief Accountant, *Auditor-Controller*  
Accounting Division, 500 West Temple Street, Los Angeles, CA 90012  
Phone: (213) 974-8309  
rcabigas@auditor.lacounty.gov

**Evelyn Calderon-Yee**, Bureau Chief, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816  
Phone: (916) 324-5919  
ECalderonYee@sco.ca.gov

**Steven Carda**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
scarda@sos.ca.gov

**Julissa Ceja Cardenas**, *California State Association of Counties*  
1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jcejacardenas@counties.org

**Annette Chinn**, *Cost Recovery Systems, Inc.*  
705-2 East Bidwell Street, #294, Folsom, CA 95630  
Phone: (916) 939-7901  
achinnrcs@aol.com

**Carolyn Chu**, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8326  
Carolyn.Chu@lao.ca.gov

**Adam Cripps**, Interim Finance Manager, *Town of Apple Valley*  
14955 Dale Evans Parkway, Apple Valley, CA 92307  
Phone: (760) 240-7000  
acripps@applevalley.org

**Thomas Deak**, Senior Deputy, *County of San Diego*  
Office of County Counsel, 1600 Pacific Highway, Room 355, San Diego, CA 92101  
Phone: (619) 531-4810  
Thomas.Deak@sdcounty.ca.gov

**Laura Dougherty**, Attorney, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562  
Laura.Dougherty@csm.ca.gov

**Kevin Fisher**, Assistant City Attorney, *City of San Jose*  
Environmental Services, 200 East Santa Clara Street, 16th Floor, San Jose, CA 95113  
Phone: (408) 535-1987  
kevin.fisher@sanjoseca.gov

**Tim Flanagan**, Office Coordinator, *Solano County*  
Register of Voters, 678 Texas Street, Suite 2600, Fairfield, CA 94533  
Phone: (707) 784-3359  
Elections@solanocounty.com

**Justin Garrett**, Acting Chief Policy Officer, *California State Association of Counties (CSAC)*  
1100 K Street, Ste 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jgarrett@counties.org

**Juliana Gmur**, Executive Director, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
juliana.gmur@csm.ca.gov

**Andrew Hamilton**, Auditor-Controller, *County of Orange*  
1770 North Broadway, Santa Ana, CA 92706  
Phone: (714) 834-2450  
Andrew.Hamilton@ac.ocgov.com

**Chris Hill**, Principal Program Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, 8th Floor, Sacramento, CA 95814  
Phone: (916) 445-3274  
Chris.Hill@dof.ca.gov

**Tiffany Hoang**, Associate Accounting Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 323-1127  
THoang@sco.ca.gov

**Ken Howell**, Senior Management Auditor, *State Controller's Office*  
Audits, Compliance Audits Bureau, 3301 C Street, Suite 725A, Sacramento, CA 95816  
Phone: (916) 323-2368  
KHowell@sco.ca.gov

**Catherine Ingram-Kelly**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
ckelly@sos.ca.gov

**Jason Jennings**, Director, *Maximus Consulting*  
Financial Services, 808 Moorefield Park Drive, Suite 205, Richmond, VA 23236  
Phone: (804) 323-3535  
SB90@maximus.com

**Angelo Joseph**, Supervisor, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0706

AJoseph@sco.ca.gov

**Jordan Kaku**, *California Secretary of State's Office*

Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814

Phone: (916) 695-1581

vmb@sos.ca.gov

**Jessica Kan**, Revenue Manager, *City of Newport Beach*

100 Civic Center Drive, Bay 1A, Newport Beach, CA 92660

Phone: (949) 644-3153

JKan@newportbeachca.gov

**Anne Kato**, Acting Chief, *State Controller's Office*

Local Government Programs and Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 322-9891

akato@sco.ca.gov

**Paige Kent**, Voter Education and Outreach, *California Secretary of State's Office*

1500 11th Street, 5th Floor, Sacramento, CA 95814

Phone: (916) 657-2166

MyVote@sos.ca.gov

**Anita Kerezsi**, *AK & Company*

2425 Golden Hill Road, Suite 106, Paso Robles, CA 93446

Phone: (805) 239-7994

akcompanysb90@gmail.com

**Joanne Kessler**, Fiscal Specialist, *City of Newport Beach*

Revenue Division, 100 Civic Center Drive, Newport Beach, CA 90266

Phone: (949) 644-3199

jkessler@newportbeachca.gov

**Lisa Kurokawa**, Bureau Chief for Audits, *State Controller's Office*

Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 327-3138

lkurokawa@sco.ca.gov

**Kirsten Larsen**, *California Secretary of State's Office*

Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814

Phone: (916) 657-2166

KLarsen@sos.ca.gov

**Government Law Intake**, *Department of Justice*

Attorney General's Office, 1300 I Street, Suite 125, PO Box 944255, Sacramento, CA 94244-2550

Phone: (916) 210-6046

governmentlawintake@doj.ca.gov

**Eric Lawyer**, Legislative Advocate, *California State Association of Counties (CSAC)*

Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814

Phone: (916) 650-8112

elawyer@counties.org

**Kim-Anh Le**, Deputy Controller, *County of San Mateo*

555 County Center, 4th Floor, Redwood City, CA 94063

Phone: (650) 599-1104

kle@smcgov.org



**Jana Lean**, *California Secretary of State's Office*

Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814

Phone: (916) 657-2166

jlean@sos.ca.gov

**Fernando Lemus**, Principal Accountant - Auditor, *County of Los Angeles***Claimant Representative**

Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012

Phone: (213) 974-0324

flemus@auditor.lacounty.gov

**Erika Li**, Chief Deputy Director, *Department of Finance*

915 L Street, 10th Floor, Sacramento, CA 95814

Phone: (916) 445-3274

erika.li@dof.ca.gov

**Kenneth Louie**, Chief Counsel, *Department of Finance*

1021 O. Street, Suite 3110, Sacramento, CA 95814

Phone: (916) 322-0971

Kenny.Louie@dof.ca.gov

**Everett Luc**, Accounting Administrator I, Specialist, *State Controller's Office*

3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0766

ELuc@sco.ca.gov

**Jill Magee**, Program Analyst, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

Jill.Magee@csm.ca.gov

**Darryl Mar**, Manager, *State Controller's Office*

3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0706

DMar@sco.ca.gov

**Tina McKendell**, *County of Los Angeles*

Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012

Phone: (213) 974-0324

tmckendell@auditor.lacounty.gov

**Michelle Mendoza**, *MAXIMUS*

17310 Red Hill Avenue, Suite 340, Irvine, CA 95403

Phone: (949) 440-0845

michellemendoza@maximus.com

**Marilyn Munoz**, Senior Staff Counsel, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-8918

Marilyn.Munoz@dof.ca.gov

**Andy Nichols**, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939

andy@nichols-consulting.com

**Patricia Pacot**, Accountant Auditor I, *County of Colusa*

Office of Auditor-Controller, 546 Jay Street, Suite #202, Colusa, CA 95932

Phone: (530) 458-0424  
ppacot@countyofcolusa.org

**Arthur Palkowitz**, *Law Offices of Arthur M. Palkowitz*  
12807 Calle de la Siena, San Diego, CA 92130  
Phone: (858) 259-1055  
law@artpalk.onmicrosoft.com

**Kirsten Pangilinan**, Specialist, *State Controller's Office*  
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 322-2446  
KPangilinan@sco.ca.gov

**Trevor Power**, Accounting Manager, *City of Newport Beach*  
100 Civic Center Drive, Newport Beach, CA 92660  
Phone: (949) 644-3085  
tpower@newportbeachca.gov

**Jonathan Quan**, Associate Accountant, *County of San Diego*  
Projects, Revenue, and Grants Accounting, 5530 Overland Ave, Suite 410, San Diego, CA 92123  
Phone: 6198768518  
Jonathan.Quan@sdcounty.ca.gov

**Roberta Raper**, Director of Finance, *City of West Sacramento*  
1110 West Capitol Ave, West Sacramento, CA 95691  
Phone: (916) 617-4509  
robertar@cityofwestsacramento.org

**Jessica Sankus**, Senior Legislative Analyst, *California State Association of Counties (CSAC)*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jsankus@counties.org

**Cindy Sconce**, Director, *Government Consulting Partners*  
5016 Brower Court, Granite Bay, CA 95746  
Phone: (916) 276-8807  
cindysconcegc@gmail.com

**Carla Shelton**, Senior Legal Analyst, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
carla.shelton@csm.ca.gov

**Camille Shelton**, Chief Legal Counsel, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
camille.shelton@csm.ca.gov

**Joanna Southard**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
jsouthar@sos.ca.gov

**Paul Steenhausen**, Principal Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, , Sacramento, CA 95814  
Phone: (916) 319-8303  
Paul.Steenhausen@lao.ca.gov

**Jolene Tollenaar, MGT Consulting Group**

2251 Harvard Street, Suite 134, Sacramento, CA 95815

Phone: (916) 243-8913

jolenetollenaar@gmail.com

**Thomas Toller, County Clerk/Registrar of Voters, County of Shasta**

1450 Court Street, Suite 108, Redding, CA 96001

Phone: (530) 225-5730

countyclerk@shastacounty.gov

**Jessica Uzarski, Consultant, Senate Budget and Fiscal Review Committee**

1020 N Street, Room 502, Sacramento, CA 95814

Phone: (916) 651-4103

Jessica.Uzarski@sen.ca.gov

**Oscar Valdez, Interim Auditor-Controller, County of Los Angeles****Claimant Contact**

Auditor-Controller's Office, 500 West Temple Street, Room 525, Los Angeles, CA 90012

Phone: (213) 974-0729

ovaldez@auditor.lacounty.gov

**Alejandra Villalobos, Management Services Manager, County of San Bernardino**

Office of Auditor-Controller, 222 West Hospitality Lane, 4th Floor, San Bernardino, CA 92415

Phone: (909) 382-3191

alejandra.villalobos@sbcountyatc.gov

**Michael Vu, Registrar of Voters, County of San Diego**

5600 Overland Ave, San Diego, CA 92123

Phone: (858) 505-7201

Michael.Vu@sdcounty.ca.gov

**Renee Wellhouse, David Wellhouse & Associates, Inc.**

3609 Bradshaw Road, H-382, Sacramento, CA 95927

Phone: (916) 797-4883

dwa-renee@surewest.net

**Adam Whelen, Director of Public Works, City of Anderson**

1887 Howard St., Anderson, CA 96007

Phone: (530) 378-6640

awhelen@ci.anderson.ca.us

**Elisa Wynne, Staff Director, Senate Budget & Fiscal Review Committee**

California State Senate, State Capitol Room 5019, Sacramento, CA 95814

Phone: (916) 651-4103

elisa.wynne@sen.ca.gov

**Kaily Yap, Budget Analyst, Department of Finance**

Local Government Unit, 915 L Street, Sacramento, CA 95814

Phone: (916) 445-3274

Kaily.Yap@dof.ca.gov

**Siew-Chin Yeong, Director of Public Works, City of Pleasanton**

3333 Busch Road, Pleasanton, CA 94566

Phone: (925) 931-5506

syeong@cityofpleasantonca.gov

**Helmholt Zinser-Watkins, Associate Governmental Program Analyst, State Controller's Office**

Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 700,

Sacramento, CA 95816  
Phone: (916) 324-7876  
HZinser-watkins@sco.ca.gov



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER



## Exhibit E

September 30, 2025

Juliana F. Gmur, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

**SUBJECT: Draft Proposed Decision and Parameters and Guidelines, Schedule for  
Comments, and Notice of Hearing**

*Elections: Ballot Label, 24-TC-01*  
Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051  
County of Los Angeles, Claimant

Dear Juliana F. Gmur:

The State Controller's Office reviewed the Draft Proposed Decision on Parameters and Guidelines for Elections: Ballot Label and recommend no changes.

If you have any questions, please contact Helm Zinser-Watkins, Local Reimbursements Section, Local Government Programs and Services Division, by email at [Hzinser-watkins@sco.ca.gov](mailto:Hzinser-watkins@sco.ca.gov), or by telephone at 916-324-7876.

Sincerely,

A handwritten signature in cursive script that reads "Darryl Mar".

Darryl Mar  
Manager, Local Reimbursements Section

## **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On October 2, 2025, I served the:

- **Current Mailing List dated September 10, 2025**
- **Controller's Comments on the Draft Proposed Decision and Parameters and Guidelines filed September 30, 2025**

*Elections: Ballot Label, 24-TC-01*

Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051  
County of Los Angeles, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 2, 2025 at Sacramento, California.

  
David Chavez  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 9/10/25

**Claim Number:** 24-TC-01

**Matter:** Elections: Ballot Label

**Claimant:** County of Los Angeles

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

**Adaoha Agu**, *County of San Diego Auditor & Controller Department*

Projects, Revenue and Grants Accounting, 5530 Overland Avenue, Ste. 410 , MS:O-53, San Diego, CA 92123

Phone: (858) 694-2129

Adaoha.Agu@sdcounty.ca.gov

**Rachelle Anema**, *Assistant Auditor-Controller, County of Los Angeles*

Accounting Division, 500 W. Temple Street, Los Angeles, CA 90012

Phone: (213) 974-8321

RANEMA@auditor.lacounty.gov

**Lili Apgar**, *Specialist, State Controller's Office*

Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 324-0254

lapgar@sco.ca.gov

**Socorro Aquino**, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

**Aaron Avery**, *Legislative Representative, California Special Districts Association*

1112 I Street Bridge, Suite 200, Sacramento, CA 95814

Phone: (916) 442-7887

Aarona@csda.net

**David Bass**, *Vice Mayor, City of Rocklin*

3970 Rocklin Road, Rocklin, CA 95677

Phone: (916) 663-8504

David.Bass@rocklin.ca.us

**Ginni Bella Navarre**, Deputy Legislative Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8342  
Ginni.Bella@lao.ca.gov

**Guy Burdick**, Consultant, *MGT Consulting*  
2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 833-7775  
gburdick@mgtconsulting.com

**Allan Burdick**,  
7525 Myrtle Vista Avenue, Sacramento, CA 95831  
Phone: (916) 203-3608  
allanburdick@gmail.com

**Rica Mae Cabigas**, Chief Accountant, *Auditor-Controller*  
Accounting Division, 500 West Temple Street, Los Angeles, CA 90012  
Phone: (213) 974-8309  
rcabigas@auditor.lacounty.gov

**Evelyn Calderon-Yee**, Bureau Chief, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816  
Phone: (916) 324-5919  
ECalderonYee@sco.ca.gov

**Steven Carda**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
scarda@sos.ca.gov

**Julissa Ceja Cardenas**, *California State Association of Counties*  
1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jcejacardenas@counties.org

**Annette Chinn**, *Cost Recovery Systems, Inc.*  
705-2 East Bidwell Street, #294, Folsom, CA 95630  
Phone: (916) 939-7901  
achinnrcs@aol.com

**Carolyn Chu**, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8326  
Carolyn.Chu@lao.ca.gov

**Adam Cripps**, Interim Finance Manager, *Town of Apple Valley*  
14955 Dale Evans Parkway, Apple Valley, CA 92307  
Phone: (760) 240-7000  
acripps@applevalley.org

**Thomas Deak**, Senior Deputy, *County of San Diego*  
Office of County Counsel, 1600 Pacific Highway, Room 355, San Diego, CA 92101  
Phone: (619) 531-4810  
Thomas.Deak@sdcounty.ca.gov

**Laura Dougherty**, Attorney, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814



Phone: (916) 323-3562  
Laura.Dougherty@csm.ca.gov

**Kevin Fisher**, Assistant City Attorney, *City of San Jose*  
Environmental Services, 200 East Santa Clara Street, 16th Floor, San Jose, CA 95113  
Phone: (408) 535-1987  
kevin.fisher@sanjoseca.gov

**Tim Flanagan**, Office Coordinator, *Solano County*  
Register of Voters, 678 Texas Street, Suite 2600, Fairfield, CA 94533  
Phone: (707) 784-3359  
Elections@solanocounty.com

**Justin Garrett**, Acting Chief Policy Officer, *California State Association of Counties (CSAC)*  
1100 K Street, Ste 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jgarrett@counties.org

**Juliana Gmur**, Executive Director, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
juliana.gmur@csm.ca.gov

**Andrew Hamilton**, Auditor-Controller, *County of Orange*  
1770 North Broadway, Santa Ana, CA 92706  
Phone: (714) 834-2450  
Andrew.Hamilton@ac.ocgov.com

**Chris Hill**, Principal Program Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, 8th Floor, Sacramento, CA 95814  
Phone: (916) 445-3274  
Chris.Hill@dof.ca.gov

**Tiffany Hoang**, Associate Accounting Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816  
Phone: (916) 323-1127  
THoang@sco.ca.gov

**Ken Howell**, Senior Management Auditor, *State Controller's Office*  
Audits, Compliance Audits Bureau, 3301 C Street, Suite 725A, Sacramento, CA 95816  
Phone: (916) 323-2368  
KHowell@sco.ca.gov

**Catherine Ingram-Kelly**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
ckelly@sos.ca.gov

**Jason Jennings**, Director, *Maximus Consulting*  
Financial Services, 808 Moorefield Park Drive, Suite 205, Richmond, VA 23236  
Phone: (804) 323-3535  
SB90@maximus.com

**Angelo Joseph**, Supervisor, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816

Phone: (916) 323-0706  
AJoseph@sco.ca.gov

**Jordan Kaku**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 695-1581  
vmb@sos.ca.gov

**Jessica Kan**, Revenue Manager, *City of Newport Beach*  
100 Civic Center Drive, Bay 1A, Newport Beach, CA 92660  
Phone: (949) 644-3153  
JKan@newportbeachca.gov

**Anne Kato**, Acting Chief, *State Controller's Office*  
Local Government Programs and Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 322-9891  
akato@sco.ca.gov

**Paige Kent**, Voter Education and Outreach, *California Secretary of State's Office*  
1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
MyVote@sos.ca.gov

**Anita Kerezsi**, *AK & Company*  
2425 Golden Hill Road, Suite 106, Paso Robles, CA 93446  
Phone: (805) 239-7994  
akcompanysb90@gmail.com

**Joanne Kessler**, Fiscal Specialist, *City of Newport Beach*  
Revenue Division, 100 Civic Center Drive, Newport Beach, CA 90266  
Phone: (949) 644-3199  
jkessler@newportbeachca.gov

**Lisa Kurokawa**, Bureau Chief for Audits, *State Controller's Office*  
Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816  
Phone: (916) 327-3138  
lkurokawa@sco.ca.gov

**Kirsten Larsen**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
KLarsen@sos.ca.gov

**Government Law Intake**, *Department of Justice*  
Attorney General's Office, 1300 I Street, Suite 125, PO Box 944255, Sacramento, CA 94244-2550  
Phone: (916) 210-6046  
governmentlawintake@doj.ca.gov

**Eric Lawyer**, Legislative Advocate, *California State Association of Counties (CSAC)*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 650-8112  
elawyer@counties.org

**Kim-Anh Le**, Deputy Controller, *County of San Mateo*  
555 County Center, 4th Floor, Redwood City, CA 94063  
Phone: (650) 599-1104  
kle@smcgov.org

**Jana Lean**, *California Secretary of State's Office*

Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814

Phone: (916) 657-2166

jlean@sos.ca.gov

**Fernando Lemus**, Principal Accountant - Auditor, *County of Los Angeles***Claimant Representative**

Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012

Phone: (213) 974-0324

flemus@auditor.lacounty.gov

**Erika Li**, Chief Deputy Director, *Department of Finance*

915 L Street, 10th Floor, Sacramento, CA 95814

Phone: (916) 445-3274

erika.li@dof.ca.gov

**Kenneth Louie**, Chief Counsel, *Department of Finance*

1021 O. Street, Suite 3110, Sacramento, CA 95814

Phone: (916) 322-0971

Kenny.Louie@dof.ca.gov

**Everett Luc**, Accounting Administrator I, Specialist, *State Controller's Office*

3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0766

ELuc@sco.ca.gov

**Jill Magee**, Program Analyst, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

Jill.Magee@csm.ca.gov

**Darryl Mar**, Manager, *State Controller's Office*

3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0706

DMar@sco.ca.gov

**Michelle Mendoza**, *MAXIMUS*

17310 Red Hill Avenue, Suite 340, Irvine, CA 95403

Phone: (949) 440-0845

michellemendoza@maximus.com

**Marilyn Munoz**, Senior Staff Counsel, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-8918

Marilyn.Munoz@dof.ca.gov

**Andy Nichols**, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939

andy@nichols-consulting.com

**Patricia Pacot**, Accountant Auditor I, *County of Colusa*

Office of Auditor-Controller, 546 Jay Street, Suite #202, Colusa, CA 95932

Phone: (530) 458-0424

ppacot@countyofcolusa.org

**Arthur Palkowitz**, *Law Offices of Arthur M. Palkowitz*

12807 Calle de la Siena, San Diego, CA 92130

Phone: (858) 259-1055  
law@artpalk.onmicrosoft.com

**Kirsten Pangilinan**, Specialist, *State Controller's Office*  
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 322-2446  
KPangilinan@sco.ca.gov

**Trevor Power**, Accounting Manager, *City of Newport Beach*  
100 Civic Center Drive, Newport Beach, CA 92660  
Phone: (949) 644-3085  
tpower@newportbeachca.gov

**Jonathan Quan**, Associate Accountant, *County of San Diego*  
Projects, Revenue, and Grants Accounting, 5530 Overland Ave, Suite 410, San Diego, CA 92123  
Phone: 6198768518  
Jonathan.Quan@sdcounty.ca.gov

**Roberta Raper**, Director of Finance, *City of West Sacramento*  
1110 West Capitol Ave, West Sacramento, CA 95691  
Phone: (916) 617-4509  
robertar@cityofwestsacramento.org

**Jessica Sankus**, Senior Legislative Analyst, *California State Association of Counties (CSAC)*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jsankus@counties.org

**Cindy Sconce**, Director, *Government Consulting Partners*  
5016 Brower Court, Granite Bay, CA 95746  
Phone: (916) 276-8807  
cindysconcecp@gmail.com

**Carla Shelton**, Senior Legal Analyst, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
carla.shelton@csm.ca.gov

**Camille Shelton**, Chief Legal Counsel, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
camille.shelton@csm.ca.gov

**Joanna Southard**, *California Secretary of State's Office*  
Elections Division, 1500 11th Street, 5th Floor, Sacramento, CA 95814  
Phone: (916) 657-2166  
jsouthar@sos.ca.gov

**Paul Steenhausen**, Principal Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, , Sacramento, CA 95814  
Phone: (916) 319-8303  
Paul.Steenhausen@lao.ca.gov

**Jolene Tollenaar**, *MGT Consulting Group*  
2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 243-8913  
jolenetollenaar@gmail.com

**Thomas Toller**, County Clerk/Registrar of Voters, *County of Shasta*  
1450 Court Street, Suite 108, Redding, CA 96001  
Phone: (530) 225-5730  
countyclerk@shastacounty.gov

**Jessica Uzarski**, Consultant, *Senate Budget and Fiscal Review Committee*  
1020 N Street, Room 502, Sacramento, CA 95814  
Phone: (916) 651-4103  
Jessica.Uzarski@sen.ca.gov

**Oscar Valdez**, Auditor-Controller, *County of Los Angeles*  
**Claimant Contact**  
Auditor-Controller's Office, 500 West Temple Street, Room 525, Los Angeles, CA 90012  
Phone: (213) 974-8302  
ovaldez@auditor.lacounty.gov

**Alejandra Villalobos**, Management Services Manager, *County of San Bernardino*  
Office of Auditor-Controller, 222 West Hospitality Lane, 4th Floor, San Bernardino, CA 92415  
Phone: (909) 382-3191  
alejandra.villalobos@sbccountyatc.gov

**Michael Vu**, Registrar of Voters, *County of San Diego*  
5600 Overland Ave, San Diego, CA 92123  
Phone: (858) 505-7201  
Michael.Vu@sdcounty.ca.gov

**Renee Wellhouse**, *David Wellhouse & Associates, Inc.*  
3609 Bradshaw Road, H-382, Sacramento, CA 95927  
Phone: (916) 797-4883  
dwa-renee@surewest.net

**Adam Whelen**, Director of Public Works, *City of Anderson*  
1887 Howard St., Anderson, CA 96007  
Phone: (530) 378-6640  
awhelen@ci.anderson.ca.us

**Elisa Wynne**, Staff Director, *Senate Budget & Fiscal Review Committee*  
California State Senate, State Capitol Room 5019, Sacramento, CA 95814  
Phone: (916) 651-4103  
elisa.wynne@sen.ca.gov

**Kaily Yap**, Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, Sacramento, CA 95814  
Phone: (916) 445-3274  
Kaily.Yap@dof.ca.gov

**Siew-Chin Yeong**, Director of Public Works, *City of Pleasanton*  
3333 Busch Road, Pleasanton, CA 94566  
Phone: (925) 931-5506  
syeong@cityofpleasantonca.gov

**Helmholt Zinser-Watkins**, Associate Governmental Program Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 700,  
Sacramento, CA 95816  
Phone: (916) 324-7876  
HZinser-watkins@sco.ca.gov