



December 10, 2025

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: Decision and Parameters and Guidelines

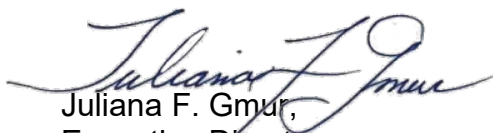
Elections: Ballot Label, 24-TC-01

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

Dear Ms. Kato and Mr. Lemus:

On December 5, 2025, the Commission on State Mandates adopted the Decision and Parameters and Guidelines on the above-captioned matter.

Very truly yours,


Juliana F. Gmur,
Executive Director

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

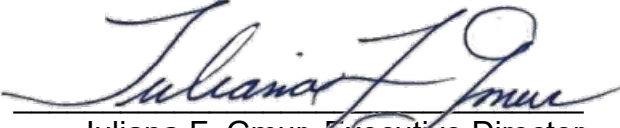
DECISION PURSUANT TO
GOVERNMENT CODE SECTION 17500
ET SEQ.; CALIFORNIA CODE OF
REGULATIONS, TITLE 2, DIVISION 2,
CHAPTER 2.5, ARTICLE 7.

(Adopted December 5, 2025)

(Served December 10, 2025)

PARAMETERS AND GUIDELINES

The Commission on State Mandates adopted the attached Decision and Parameters and Guidelines on December 5, 2025.


Juliana F. Gmur, Executive Director

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
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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)

(Served December 10, 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. No witnesses appeared.

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 and Parameters and Guidelines by a vote of 6-0, as follows:

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

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,¹ 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.²
 - 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.³
 - 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.”⁴

¹ Exhibit A, Test Claim Decision, page 24, citing United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

² Exhibit A, Test Claim Decision, page 24, citing Elections Code section 9051(c)(1)(A).

³ Exhibit A, Test Claim Decision, page 24, citing Elections Code section 9051(c)(1)(B).

⁴ Exhibit A, Test Claim Decision, page 24, citing Elections Code section 9051(c)(1)(G).

II. Procedural History

On July 25, 2025, the Commission adopted the Test Claim Decision.⁵ On July 28, 2025, Commission staff issued the Draft Expedited Parameters and Guidelines.⁶ On August 18, 2025, the State Controller's Office filed comments on the Draft Expedited Parameters and Guidelines recommending no changes.⁷

Commission staff issued the Draft Proposed Decision and Parameters and Guidelines on September 9, 2025.⁸ On September 30, 2025, the State Controller's Office filed comments on the Draft Proposed Decision and Parameters and Guidelines recommending no changes.⁹ No other comments were filed.

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.

⁵ Exhibit A, Test Claim Decision.

⁶ Exhibit B, Draft Expedited Parameters and Guidelines.

⁷ Exhibit C, Controller's Comments on the Draft Expedited Parameters and Guidelines.

⁸ Exhibit D, Draft Proposed Decision and Parameters and Guidelines.

⁹ Exhibit E, Controller's Comments on the Draft Proposed Decision and Parameters and Guidelines.

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.

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 10 percent. Effective October 1, 2024, the federal de minimis indirect cost rate increased to 15 percent.¹⁰ The proposed Parameters and Guidelines edits the boilerplate language to delete references to 10 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 10 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

¹⁰ Code of Federal Regulations, title 2, § 200.414(f) (89 FR Exhibit 30046, 30092).

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 federal de minimis rate 10 percent.¹¹

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

¹¹ Effective October 1, 2024, the federal de minimis rate was raised from 10 percent to 15 percent. (Code of Federal Regulations, title 2, § 200.414(f) (89 FR 30046, 30092.)

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 10 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. 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 GUIDELINES¹²

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

¹² 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.

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,¹³ 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.¹⁴
 - 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.¹⁵
 - 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.”¹⁶

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.

¹³ United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

¹⁴ Elections Code section 9051(c)(1)(A); Exhibit A, Test Claim Decision, page 24.

¹⁵ Elections Code section 9051(c)(1)(B); Exhibit A, Test Claim Decision, page 24.

¹⁶ Elections Code section 9051(c)(1)(G); Exhibit A, Test Claim Decision, page 24.

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).
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,¹⁷ 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.¹⁸
 - 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.¹⁹
 - 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.”²⁰

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

¹⁷ United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

¹⁸ Elections Code section 9051(c)(1)(A).

¹⁹ Elections Code section 9051(c)(1)(B).

²⁰ Elections Code section 9051(c)(1)(G).

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.

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), excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds the de minimis rate.²¹

²¹ Effective October 1, 2024, the federal de minimis rate was raised from 10 percent to 15 percent. (Code of Federal Regulations, title 2, § 200.414(f) (89 FR 30046, 30092.)

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 chapter²² 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

²² This refers to title 2, division 4, part 7, chapter 4 of the Government Code.

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 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 December 10, 2025, I served the:

- **Current Mailing List dated December 3, 2025**
- **Decision and Parameters and Guidelines adopted December 5, 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 December 10, 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: 12/3/25

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

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Rachelle Anema, Assistant Auditor-Controller, *County of Los Angeles*

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

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RANEMA@auditor.lacounty.gov

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Socorro Aquino, *State Controller's Office*

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

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

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