August 18, 2026

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

Mr. Chad Rinde
County of Sacramento
700 H Street, Suite 3650
Sacramento, CA 95814

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

Re: Decision and Parameters and Guidelines
Emergency Shelters: Persons with Pets, 24-TC-06
Statutes 2023, Chapter 344, Section 2 (AB 781); Government Code Section 8593.10(c), and (d), effective January 1, 2024
County of Sacramento, Claimant

Dear Ms. Kato and Mr. Rinde:

On August 14, 2026, 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 Government Code Section 8593.10(c), and (d) Statutes 2023, Chapter 344, Section 2 (AB 781) Period of reimbursement begins January 1, 2024	Case No.: 24-TC-06 *Emergency Shelters: Persons with Pets* DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7. (*Adopted August 14, 2026*) (*Served August 18, 2026*)

PARAMETERS AND GUIDELINES

The Commission on State Mandates adopted the attached Decision and Parameters and Guidelines on August 14, 2026.

Juliana F. Gmur, Executive Director

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES Government Code Section 8593.10(c), and (d) Statutes 2023, Chapter 344, Section 2 (AB 781) Period of reimbursement begins January 1, 2024.	Case No.: 24-TC-06 *Emergency Shelters: Persons with Pets* DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7. (*Adopted August 14, 2026*) (*Served August 18, 2026*)

DECISION

The Commission on State Mandates (Commission) heard and decided this Decision and Parameters and Guidelines during a regularly scheduled hearing on August 14, 2026. Mark Aspesi appeared on behalf of the County of Sacramento.

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
Deborah Gallegos, Representative of the State Controller	Yes
Karen Greene Ross, Public Member	Yes
William Pahland, Representative of the State Treasurer, Vice Chairperson	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 Government Code section 8593.10, as added in 2023, which requires updates to county and city emergency plans to address emergency sheltering accommodations for persons with pets, to designate at least one emergency shelter and, "to the extent practicable," one warming and cooling center to accommodate persons with pets, and to provide public information and notices about accommodating persons with pets during emergencies.

On June 12, 2026, the Commission on State Mandates (Commission) adopted a Decision finding that the test claim statute imposes a partially reimbursable state-mandated program upon counties and cities within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514, with the period of reimbursement beginning January 1, 2024. The Commission approved this Test Claim for the following reimbursable activities:

1. Whenever a county provides public information regarding the availability of a cooling center or warming center, that information shall include whether the cooling or warming center can accommodate pets. (Gov. Code, § 8593.10(c)).

   Government Code section 8593.10(c) does not impose a reimbursable state-mandated program on cities.

2. Cities and counties shall make available to the public by posting on its internet website information for pet emergency preparedness, including, but not limited to:

   (1) Information for creating an evacuation plan and emergency checklist for pets consistent with recommendations publicly published by the Department of Food and Agriculture and the Federal Emergency Management Agency.

   (2) Local organizations that may provide emergency pet assistance.

   (3) Local emergency shelters, cooling centers, or warming centers, when active, that can accommodate persons with pets." (Gov. Code, § 8593.10(d).)

All other claims for reimbursement asserted are denied.[1]

II. Procedural History

The Commission adopted the Test Claim Decision on June 16, 2026.[2] The Draft Expedited Parameters and Guidelines were issued on June 16, 2026.[3] The State Controller's Office filed comments on July 1, 2026, stating they have no comments.[4] No other comments were filed. Pursuant to section 1183.9(d) of the Commission's regulations, Commission staff did not issue a Draft Proposed Decision and Parameters for comment because no substantive comments were filed on the Draft Expedited Parameters and Guidelines.[5]

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[1] Exhibit A, Test Claim Decision, pages 87-88.

[2] Exhibit A, Test Claim Decision.

[3] Exhibit B, Draft Expedited Parameters and Guidelines.

[4] Exhibit C, Controller's Comments on the Draft Expedited Parameters and Guidelines, page 1.

[5] California Code of Regulations, title 2, section 1183.9(d) provides: "If no comments are filed on the draft expedited parameters and guidelines that raise substantive issues

III. Positions of the Parties

A. County of Sacramento, Claimant

The claimant did not file comments on the Draft Expedited Parameters and Guidelines.

B. State Controller

The Controller's Office filed comments on the Draft Expedited Parameters and Guidelines stating they had no comments.[6]

IV. 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 city, county, or city and county, whose costs for this program are paid 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 December 12, 2024, establishing eligibility for reimbursement for the 2023-2024 fiscal year. However, the test claim statute became effective on January 1, 2024. Therefore, costs incurred are reimbursable on or after January 1, 2024.

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

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

1. Whenever a county provides public information regarding the availability of a cooling center or warming center, that information shall include whether the cooling or warming center can accommodate pets. (Gov. Code, § 8593.10(c)).

   Government Code section 8593.10(c) does not impose a reimbursable state-mandated program on cities.

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regarding any of the elements described in section 1183.7, a draft proposed decision in accordance with section 1183.13(a) of these regulations need not be prepared and the executive director may schedule the proposed decision and parameters and guidelines for adoption at the next regularly scheduled hearing in accordance with section 1183.13(d) of these regulations."

[6] Exhibit C, Controller's Comments on the Draft Expedited Parameters and Guidelines, page 1.

2. Cities and counties shall make available to the public by posting on its internet website information for pet emergency preparedness, including, but not limited to:

   (1) Information for creating an evacuation plan and emergency checklist for pets consistent with recommendations publicly published by the Department of Food and Agriculture and the Federal Emergency Management Agency.

   (2) Local organizations that may provide emergency pet assistance.

   (3) Local emergency shelters, cooling centers, or warming centers, when active, that can accommodate persons with pets." (Gov. Code, § 8593.10(d).)

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

No substantive changes to the Commission's standard boilerplate language have been proposed or made.

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

No substantive changes to the Commission's standard boilerplate language have been proposed or made.

F. The Remaining Sections of the Parameters and Guidelines

Section VI. Record Retention; Section VIII. State Controller's Claiming Instructions; Section IX. Remedies Before the Commission; and Section X. Legal and Factual Basis for the Parameters and Guidelines contain standard boilerplate language.

V. Conclusion

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

PARAMETERS AND GUIDELINES[7]

Government Code Section 8593.10(c) and (d)

Statutes 2023, Chapter 344, Section 2 (AB 781)

Emergency Shelters: Persons with Pets

24-TC-06

Period of reimbursement begins January 1, 2024

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[7] 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.

I. SUMMARY OF THE MANDATE

These Parameters and Guidelines address Government Code section 8593.10, as added in 2023, which requires updates to county and city emergency plans to address emergency sheltering accommodations for persons with pets, to designate at least one emergency shelter and, "to the extent practicable," one warming and cooling center to accommodate persons with pets, and to provide public information and notices about accommodating persons with pets during emergencies.

On June 12, 2026, the Commission on State Mandates (Commission) adopted a Decision finding that the test claim statute imposes a partially reimbursable state-mandated program upon counties and cities within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514, beginning January 1, 2024. The Commission approved this Test Claim for the following reimbursable activities:

1. Whenever a county provides public information regarding the availability of a cooling center or warming center, that information shall include whether the cooling or warming center can accommodate pets. (Gov. Code, § 8593.10(c)).

   Government Code section 8593.10(c) does not impose a reimbursable state-mandated program on cities.

2. Cities and counties shall make available to the public by posting on its internet website information for pet emergency preparedness, including, but not limited to:

   (1) Information for creating an evacuation plan and emergency checklist for pets consistent with recommendations publicly published by the Department of Food and Agriculture and the Federal Emergency Management Agency.

   (2) Local organizations that may provide emergency pet assistance.

   (3) Local emergency shelters, cooling centers, or warming centers, when active, that can accommodate persons with pets." (Gov. Code, § 8593.10(d).)

All other claims for reimbursement asserted are denied.

II. ELIGIBLE CLAIMANTS

Any city, county, or city and county, whose costs for this program are paid from proceeds of taxes and 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 December 12, 2024, establishing eligibility for reimbursement for the 2023-2024 fiscal year. However, the test claim statute became effective on January 1, 2024. Therefore, costs incurred are reimbursable on or after January 1, 2024.

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:

3. Whenever a county provides public information regarding the availability of a cooling center or warming center, that information shall include whether the cooling or warming center can accommodate pets. (Gov. Code, § 8593.10(c)).

   Government Code section 8593.10(c) does not impose a reimbursable state-mandated program on cities.

4. Cities and counties shall make available to the public by posting on its internet website information for pet emergency preparedness, including, but not limited to:

   (1) Information for creating an evacuation plan and emergency checklist for pets consistent with recommendations publicly published by the Department of Food and Agriculture and the Federal Emergency Management Agency.

   (2) Local organizations that may provide emergency pet assistance.

   (3) Local emergency shelters, cooling centers, or warming centers, when active, that can accommodate persons with pets." (Gov. Code, § 8593.10(d).)

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.

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.[8]

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

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[8] 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.)

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[9] 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

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

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 August 18, 2026, I served the:

- **Current Mailing List dated July 29, 2026**
- **Decision and Parameters and Guidelines adopted August 14, 2026**

  Emergency Shelters: Persons with Pets, 24-TC-06
  Statutes 2023, Chapter 344, Section 2 (AB 781); Government Code Section 8593.10(c), and (d), Effective January 1, 2024
  County of Sacramento, 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 18, 2026 at Sacramento, California.

Jill Magee

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: 7/29/26

Claim Number: 24-TC-06

Matter: Emergency Shelters: Persons with Pets

Claimant: County of Sacramento

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.)

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