

STATE *of* CALIFORNIA  
**COMMISSION ON STATE  
MANDATES**



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**REPORT TO THE  
LEGISLATURE:  
APPROVED MANDATE CLAIMS**

**July 1, 2025 –  
December 31, 2025**

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## **I. INTRODUCTION**

### **Commission on State Mandates**

#### Test Claim Process

Article XIII B, section 6 of the California Constitution requires the state to provide a subvention of funds to reimburse local government for the costs of new programs or increased levels of service mandated by the state. To implement article XIII B, section 6, the Legislature created the Commission on State Mandates (Commission) to succeed the State Board of Control in making determinations whether new statutes or executive orders are state-mandated programs.<sup>1</sup> The Commission was established to render sound quasi-judicial decisions and to provide an effective means of resolving disputes over the existence of state-mandated local programs. The Commission provides the sole and exclusive procedure for local agencies and school districts (claimants) to resolve disputes over the existence of state-mandated local programs and costs mandated by the state. The Commission is required to hear and decide claims (test claims) filed by local agencies and school districts that they are entitled to be reimbursed by the state for costs mandated by the state.<sup>2</sup>

#### Parameters and Guidelines

Government Code section 17557 provides that if the Commission determines that a statute or executive order imposes a mandate upon local agencies and school districts, the Commission is required to determine the amount to be subvended to local agencies and school districts for reimbursement by adopting parameters and guidelines. Once parameters and guidelines are adopted and the initial reimbursement claims have been filed with the Controller, the Commission is required to adopt a statewide cost estimate of the mandated program (Gov. Code, § 17553).

#### Alternative Processes: The Reasonable Reimbursement Methodology and the Legislatively Determined Mandate

Government Code sections 17557.1 and 17557.2 provide an alternate process for determining the amount to be subvended for mandated programs. Under 17557.1, local governments and the Department of Finance may jointly develop reasonable reimbursement methodologies (RRMs) and statewide estimates of costs for mandated programs for approval by the Commission in lieu of parameters and guidelines and statewide cost estimates. Government Code section 17557.2 requires that joint RRM have broad support and, if approved, they remain in effect for five years unless otherwise specified. Jointly developed RRM and statewide estimates of costs that are approved by the Commission are included in the Commission's Annual Reports to the Legislature. To date, only one jointly developed RRM has ever been approved and it expired and was not extended by the parties so the Commission adopted parameters and guidelines for that program.

Government Code sections 17572 and 17573 provide another alternative process where the Department of Finance and local agencies, school districts, or statewide associations may jointly request that the Legislature determine that a statute or executive order imposes a state-mandated program, establish a reimbursement

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<sup>1</sup> Statutes 1984, chapter 1459, Government Code section 17500, et seq.

<sup>2</sup> Government Code section 17551.

methodology, and appropriate funds for reimbursement of costs. This process is intended to bypass the Commission's test claim process, thus providing the Commission with more time to complete the caseload backlog. To date, this process has not been successfully utilized.

## **Report to the Legislature**

The Commission is required to report to the Legislature at least twice each calendar year on the number of mandates it has found, the estimated statewide costs of each mandate, and the reasons for recommending reimbursement.<sup>3</sup> In 2010, SB 894 (Stats. 2010, ch. 699) was enacted to require the Commission to expand its Report to the Legislature to include:

- The status of pending parameters and guidelines that include proposed reimbursement methodologies.
- The status of pending joint proposals between the Department of Finance and local governments to develop reasonable reimbursement methodologies in lieu of parameters and guidelines.
- The status of joint proposals between the Department of Finance and local governments to develop legislatively-determined mandates.
- Any delays in the process for completion of reasonable reimbursement methodologies.

This report fulfills these requirements.

## **Legislative Analyst**

After the Commission submits its report to the Legislature, the Legislative Analyst is required to submit a report to the Joint Legislative Budget Committee and legislative fiscal committees on the mandates included in the Commission's reports. The Legislative Analyst's report shall make recommendations as to whether each mandate should be repealed, funded, suspended, or modified.

## **The Legislature**

Upon receipt of the report submitted by the Commission pursuant to Government Code Section 17600, funding shall be provided in the subsequent Budget Act for costs incurred in prior years. No funding shall be provided for years in which a mandate is suspended.<sup>4</sup>

The Legislature may amend, modify, or supplement the parameters and guidelines, reasonable reimbursement methodologies, and adopted statewide estimates of costs for the initial claiming period and budget year for mandates contained in the annual Budget Act. If the Legislature amends, modifies, or supplements the parameters and guidelines, reasonable reimbursement methodologies, or adopted statewide estimates of costs for the initial claiming period and budget year, it shall make a declaration in separate legislation specifying the basis for the amendment, modification, or supplement.<sup>5</sup>

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<sup>3</sup> Government Code section 17600.

<sup>4</sup> Government Code section 17612(a).

<sup>5</sup> Government Code section 17612(b).

## Mandate Funding Provisions

If the Legislature deletes from the annual Budget Act funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement for that fiscal year.<sup>6</sup> Under Proposition 1A, which amended article XIII B, section 6 of the California Constitution, city, county, city and county, or special district mandate claims for costs incurred prior to the 2004-2005 fiscal year that have not been paid prior to the 2005-2006 fiscal year may be paid over a term of years, as prescribed by law. However, for the 2005-2006 fiscal year and every subsequent fiscal year, the Constitution now requires the Legislature to either appropriate in the annual Budget Act the full payable amount that has not been previously paid or suspend the operation of the mandate for the fiscal year for which the annual Budget Act is applicable.

If payment for an initial reimbursement claim is being made more than 365 days after adoption of the statewide cost estimate, the State Controller's Office (Controller) shall include accrued interest at the Pooled Money Investment Account rate.<sup>7</sup>

If the amount the Legislature appropriates is insufficient to pay all of the reimbursement claims filed and approved for reimbursement, the Controller will prorate the claims.<sup>8</sup> If the funds to cover the remaining deficiency are not appropriated in the Budget Act, the Controller shall report this information to the legislative budget committees and the Commission.

## II. NEW MANDATES

The following table shows the Statewide Cost Estimates that were adopted during the period of July 1, 2025 through December 31, 2025.

**Statewide Cost Estimates (SCE) Adopted  
During the Period of July 1, 2025 through December 31, 2025**

<i>Adopt Date</i>	<i>Test Claim Name and Number</i>	<i>Initial Claiming Period</i>	<i>Education (K-14)</i>	<i>Local Agency</i>	<i>Total Estimated Costs for Initial Claiming Period</i>	<i>Estimated Future Annual Costs<sup>9</sup></i>
7/25/25	Disclosure Requirements and Deferral of Property Taxation, 22-TC-06	9/28/22 to 6/30/23 and FY 2023-2024	-	\$26,572 -\$33,810	\$26,572 -\$33,810	\$7,229 -\$8,032

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<sup>6</sup> Government Code section 17612(c).

<sup>7</sup> Government Code section 17561.5(a).

<sup>8</sup> Government Code section 17567.

<sup>9</sup> Fiscal year 2024-2025 and following.

<i>Adopt Date</i>	<i>Test Claim Name and Number</i>	<i>Initial Claiming Period</i>	<i>Education (K-14)</i>	<i>Local Agency</i>	<i>Total Estimated Costs for Initial Claiming Period</i>	<i>Estimated Future Annual Costs<sup>9</sup></i>
12/05/25	<i>Public School Restrooms: Menstrual Products, 22-TC-04</i>	1/1/22 to 6/30/22 and FY 2022-2023 and FY 2023-2024	\$3,438,686 - \$21,351,522	-	\$3,438,686 - \$21,351,522	\$1,069,880 - \$19,304,947
<b>TOTAL</b>			<b>\$3,438,686</b> - <b>\$21,351,522</b>	<b>\$26,572</b> - <b>\$33,810</b>	<b>\$3,465,258</b> - <b>\$21,385,332</b>	<b>\$1,077,109</b> - <b>\$19,312,979</b>

### III. PENDING PARAMETERS AND GUIDELINES, REQUESTS TO AMEND PARAMETERS AND GUIDELINES, AND STATEWIDE COST ESTIMATES CASELOAD

The following tables show parameters and guidelines, requests to amend parameters and guidelines, and statewide cost estimates that are pending Commission determination.

#### A. Pending Parameters and Guidelines

	<b>Program</b>	<b>Status</b>
1.	<i>California Regional Water Quality Control Board, Los Angeles Region, Order No. R4-2012-0175, 13-TC-01*</i>	Tentatively scheduled for hearing on 2/13/26
2.	<i>California Regional Water Quality Control Board, Los Angeles Region, Order No. R4-2012-0175, 13-TC-02*</i>	Tentatively scheduled for hearing on 2/13/26
3.	<i>Criminal Procedure: Discrimination, 24-TC-02*</i>	Tentatively scheduled for hearing on 2/13/26
4.	<i>Internet Websites and Email Addresses, 24-TC-04*</i>	Tentatively scheduled for hearing on 2/13/26

\* Local agency programs

† School district or community college district programs

#### B. Pending Requests for Parameters and Guidelines Amendments

	<b>Program</b>	<b>Status</b>
1.	<i>Custody of Minors – Child Abduction and Recovery, 25-PGA-01 (CSM-4237)*</i>	Tentatively scheduled for hearing on 8/14/26

\* Local agency programs

† School district or community college district programs

### C. Pending Statewide Cost Estimates

	Program	Status
1.	<i>California Regional Water Quality Control Board, San Francisco Bay Region, Order No. R2-2009-0074, 10-TC-02*</i>	Tentatively scheduled for hearing on 2/13/26
2.	<i>California Regional Water Quality Control Board, San Francisco Bay Region, Order No. R2-2009-0074, 10-TC-03*</i>	Tentatively scheduled for hearing on 2/13/26
3.	<i>California Regional Water Quality Control Board, San Francisco Bay Region, Order No. R2-2009-0074, 10-TC-05*</i>	Tentatively scheduled for hearing on 2/13/26
4.	<i>Lead Sampling in Schools: Public Water System No. 3710020, 17-TC-03-R2*</i>	Tentatively scheduled for hearing on 4/10/26
5.	<i>California Regional Water Quality Control Board, San Diego Region, Order No. R9-2007-0001, Permit CAS0108758, Parts D.1.d.(7)-(8), D.1.g., D.3.a.(3), D.3.a.(5), D.5, E.2.f, E.2.g, F.1, F.2, F.3, I.1, I.2, I.5, J.3.a.(3)(c)iv-viii &amp; x-xv, and L, 07-TC-09-R*</i>	Tentatively scheduled for hearing on 10/9/26
6.	<i>Elections: Ballot Label, 24-TC-01*</i>	Tentatively scheduled for hearing on 10/9/26

\* Local agency programs

† School district or community college district programs

### IV. THERE ARE NO PENDING JOINT REASONABLE REIMBURSEMENT METHODOLOGIES OR REASONABLE REIMBURSEMENT METHODOLOGIES PROPOSED BY ANY PARTY, AND, CURRENTLY, NO DELAYS IN THE PROCESS

There are currently no pending joint RRM or RRM proposed by any party and therefore no delays in these processes.

Regarding RRM included in parameters and guidelines amendments pursuant to Government Code sections 17557 and 17518.5, there are currently no pending parameters amendments containing joint RRM or RRM proposed by any party and therefore no delays in this process.

A request to include an RRM in parameters and guidelines or amendments thereto is a request made by a local entity claimant, an interested party, Finance, the Controller, or an affected state agency, pursuant to Government Code section 17557 and 17518.5 – which is distinct from the jointly proposed RRM, discussed above under “Alternative Processes.” These requests are often disputed by one or more of the parties and interested parties.

Government Code section 17600 requires the Commission to report any delays in the process for joint RRM being developed by Department of Finance and local entities and for RRM proposed by any party pursuant to Government Code section 17518.5.



## V. THERE ARE FIVE PENDING LEGISLATIVELY-DETERMINED MANDATES, AND, CURRENTLY, NO DELAYS IN THE PROCESS

There are currently five pending LDMs, all five include a tolling date of October 15, 2025. There are currently no delays in this process.

Government Code section 17600 requires the Commission to report any delays in the process for LDMs being developed by Department of Finance and local entities.

	Program	Status
1.	<i>Local Public Employees: Vacant Positions, 25-LDM-01*</i>	Tolling Date: 10/15/2025
2.	<i>Law Enforcement: Criminal Statistics, 25-LDM-02*</i>	Tolling Date: 10/15/2025
3.	<i>Controlled Substances: Overdose Reporting and Coroners: Duties, 25-LDM-03*</i>	Tolling Date: 10/15/2025
4.	<i>Incarceration: Pregnant Persons, 25-LDM-04*</i>	Tolling Date: 10/15/2025
5.	<i>County Government: Contract Legal Counsel, 25-LDM-05*</i>	Tolling Date: 10/15/2025

\* Local agency programs

† School district or community college district programs

## V. ADOPTED STATEWIDE COST ESTIMATES

### A. Disclosure Requirements and Deferral of Property Taxes, 22-TC-06

Adopted: July 25, 2025

### STATEWIDE COST ESTIMATE

**\$26,572<sup>10</sup> - \$33,810**

**Initial Claim Period, September 28, 2022 to June 20, 2023 and  
Fiscal Year 2023-2024**

**\$7,229 - \$8,032 (Plus the Implicit Price Deflator)  
Fiscal Year 2024-2025 and Following**

Revenue and Taxation Code Sections 2610.8 and 2636.1 as Added by  
Statutes 2022, Chapter 712 (SB 989)

*Disclosure Requirements and Deferral of Property Taxation*

22-TC-06

The Commission on State Mandates (Commission) adopted this Statewide Cost Estimate on consent by a vote of 4-0 during a regularly scheduled hearing on July 25, 2025 as follows:

Member	Vote
Lee Adams, County Supervisor	Yes

<sup>10</sup> This amount is rounded and matches the amount of the 2022-2023 claim filed. See Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 1.

<b>Member</b>	<b>Vote</b>
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

## **STAFF ANALYSIS**

### **Summary of the Mandate, Eligible Claimants, and Period of Reimbursement**

This Statewide Cost Estimate addresses increased costs arising from sections 2610.8 and 2636.1 of the Revenue and Taxation Code, added by Statutes 2022, chapter 712 (the test claim statute), effective September 28, 2022.<sup>11</sup>

Section 2636.1 requires a county with a population of over four million, as determined by the 2020 census (i.e., only Los Angeles County), to defer property tax payments without penalty or interest for property owners claiming relief under Proposition 19 and section 69.6 (the Prop. 19 implementation statute) until the county assessor determines their claim. Deferment requests had to be filed with the county within one year of receiving the first tax bill for the replacement property, but before January 1, 2024.

Proposition 19 (November 2020) allows, beginning April 1, 2021, property owners who are over 55, severely disabled, or victims of a wildfire or natural disaster, to transfer the taxable base year value of their primary residence to a replacement primary residence located anywhere in the state within two years of the sale of the original primary residence to prevent or mitigate increased property taxes when these property owners move or rebuild.<sup>12</sup> Property owners seeking relief under Proposition 19 and section 69.6 must file a claim with the county assessor where the replacement primary residence is located.<sup>13</sup> Section 2636.1 sunsets on January 1, 2026.<sup>14</sup>

Section 2610.8, which does not sunset, requires the same county of over four million population to print brief summaries on property tax bills about the availability of Proposition 19 base year value transfers and tax deferment under section 2636.1.<sup>15</sup>

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<sup>11</sup> Statutory references are to the Revenue and Taxation Code unless otherwise indicated.

<sup>12</sup> California Constitution, article XIII A, section 2.1(b)(1).

<sup>13</sup> Revenue and Taxation Code section 69.6(c)(1), (e)(1). California Constitution article XIII A, section 2.1(b)(4).

<sup>14</sup> Revenue and Taxation Code 2636.1(f).

<sup>15</sup> Revenue and Taxation Code 2610.8.

The Commission adopted the Test Claim Decision on July 26, 2024, and the Decision and Parameters and Guidelines on September 27, 2024, approving reimbursement for the County of Los Angeles.

The initial reimbursement period is September 28, 2022 to June 30, 2023 and fiscal year 2023-2024. The County of Los Angeles, the only eligible claimant,<sup>16</sup> was required to file initial claims with the State Controller's Office (Controller) by April 29, 2025. Late initial reimbursement claims may be filed until April 29, 2026, but will incur a 10 percent late filing penalty of the total amount of the initial claim without limitation.<sup>17</sup>

### **Reimbursable Activities**

The Commission approved the following reimbursable activities for the County of Los Angeles:

- Process deferment requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either the county assessor reassesses the property and a corrected tax bill pursuant to section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner.
- Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill:
  - A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and
  - A brief summary of the deferment procedures under Revenue and Taxation Code section 2636.1.<sup>18</sup>

### **Offsetting Revenues and Reimbursements**

According to the Parameters and Guidelines:

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 funds other than the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement.<sup>19</sup>

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<sup>16</sup> See Exhibit A, Test Claim Decision, pages 19-22. Exhibit B, Decision and Parameters and Guidelines, pages 6, 10.

<sup>17</sup> Government Code section 17561(d)(3).

<sup>18</sup> Revenue and Taxation Code sections 2636.1, 2610.8 (Stats. 2022, ch. 712). Exhibit B, Decision and Parameters and Guidelines, pages 7, 11.

<sup>19</sup> Exhibit B, Decision and Parameters and Guidelines, page 14.

This is standard boilerplate language for offsetting revenue. Although offsets are not specified in the Parameters and Guidelines, the claimant identified \$3,779.85 in offsetting revenue, stating “32% of the S&S amount<sup>20</sup> which [sic] is reimbursement rate revenue received from the annual Property Tax Administration Claim.”<sup>21</sup>

### **Statewide Cost Estimate**

Staff reviewed one unaudited reimbursement claim submitted by the County of Los Angeles, as compiled by the Controller. Staff developed the Statewide Cost Estimate based on the assumptions and methodology discussed herein.

**Table 1. Initial Reimbursement Period (Sept. 28, 2022 to Jun. 30, 2024) Estimate**

<b>Activity A.</b> Process deferment requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either the county assessor reassesses the property and a corrected tax bill pursuant to section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner. <sup>22</sup>	\$17,487 - \$17,487
<b>Activity B.</b> Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill: <ul style="list-style-type: none"> <li>• A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and</li> <li>• A brief summary of the deferment procedures under Revenue and Taxation Code section 2636.1.<sup>23</sup></li> </ul>	\$11,812 - \$23,634
Indirect Costs	\$1,052 - \$1,052
Offsetting Revenues or Other Reimbursements	(\$3,780 - \$7,560)
10 Percent Late Filing Penalty	(\$0 - \$803)

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<sup>20</sup> Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 2. It appears that S&S means “services and supplies.” The contract service claimed for Activity B. is \$11,812.04, and the \$3,779.85 offset is 32 percent of the contract service.

<sup>21</sup> Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 2. See also pages 17-22 regarding SB 2557 reimbursement. On page 22, it states: “The NCC claimed under Property Tax Administration cost is \$20,829,534.32 and the amount we received from this claim is \$6,611,630.04 which is about 32%. The reimbursement received is about 32% annually for all our expenses related to the Property Tax Administration.”

<sup>22</sup> Revenue and Taxation Code section 2636.1 (Stats. 2022, ch. 712).

<sup>23</sup> Revenue and Taxation Code section 2610.8 (Stats. 2022, ch. 712).

<b>Total Costs</b>	\$26,572 <sup>24</sup> - \$33,810
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**Table 2. Estimated Annual Costs for (2024-2025) and Following**

<b>Activity A.</b> Process deferment requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either the county assessor reassesses the property and a corrected tax bill pursuant to section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner. <sup>25</sup>	\$0
<b>Activity B.</b> Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill: <ul style="list-style-type: none"> <li>• A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and</li> <li>• A brief summary of the deferment procedures under Revenue and Taxation Code section 2636.1.<sup>26</sup></li> </ul>	\$11,812 - \$11,812
Indirect Costs	\$0 - \$0
Offsetting Revenue	(\$3,780 - \$3,780)
Late Filing Penalty	(\$803 - \$0)
<b>Total Costs</b>	<b>\$7,229 - \$8,032</b>

### **Assumptions**

1. The test claim statute imposes requirements solely on the County of Los Angeles, the only eligible claimant.<sup>27</sup>
2. The test claim statute was effective on September 28, 2022. Property owners were required to request property tax deferment under section 2636.1 (that triggers Activity A) by January 1, 2024, and this deferment provision sunsets on January 1, 2026.<sup>28</sup> Documentation submitted with the claims data (printed in

<sup>24</sup> This amount is rounded and matches the amount of the claim. See Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 1.

<sup>25</sup> Revenue and Taxation Code section 2636.1 (Stats. 2022, ch. 712).

<sup>26</sup> Revenue and Taxation Code section 2610.8 (Stats. 2022, ch. 712).

<sup>27</sup> Exhibit B, Decision and Parameters and Guidelines, pages 6, 10. Exhibit A, Test Claim Decision, pages 19-22.

<sup>28</sup> Revenue and Taxation Code section 2636.1(f) (Stats. 2022, ch. 712).

Feb. 2025) indicates costs for the County Treasurer Tax Collector for Activity A only from September 2022 to March 2023 (and no documented County Assessor costs).<sup>29</sup> No claim was filed for 2023-2024. Thus, Activity A costs were all likely incurred and claimed in fiscal year 2022-2023.

3. Unlike deferment requests in section 2636.1 (Activity A.), the disclosures on tax bills required by section 2610.8 (Activity B) are ongoing.<sup>30</sup>
4. The claimant identified offsetting revenue of \$3,779.85, stating “32% of the S&S amount which [sic] is reimbursement rate for revenue received from the annual Property Tax Administration Claim.”<sup>31</sup> The amount claimed for contract services for Activity B is \$11,812.04; 32 percent of which is the amount offset (\$3,780). Since Activity B is ongoing, the offsetting revenue for S&S (services and supplies) will also be ongoing.
5. The claimant chose an indirect cost rate of 10 percent of its direct labor cost, which it incurred only in 2022-2023 for Activity A. There are no indirect costs for Activity B because it was contracted. Therefore, all indirect costs were incurred and claimed in fiscal year 2022-2023.
6. The amount claimed for the initial reimbursement period may increase if amended claims are filed.
7. The total amount for this program may be lower than the Statewide Cost Estimate based on the Controller’s audit findings. The Controller may conduct audits and reduce any claim deemed excessive or unreasonable.<sup>32</sup>

## **Methodology**

### **Initial Reimbursement Period (2022-2023 & 2023-2024) Cost Estimate**

The low estimate is the actual costs claimed for 2022-2023. The high estimate is the same amount plus a potential estimated claim for 2023-2024 for only Activity B. (less potential offsets and late filing penalties) in the same amount as 2022-2023. Fiscal year 2023-2024 costs for Activity A. and associated indirect costs are not included in the high estimate based on assumptions #2 and #5 above. The County of Los Angeles, the only eligible claimant, did not file a claim for 2023-2024 (due April 29, 2025), but may file a late claim until April 29, 2026, less a 10 percent late filing penalty.<sup>33</sup>

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<sup>29</sup> Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), pages 5-12. In the Test Claim, the claimant alleged costs for the Assessor of \$9,092.48 for fiscal year 2022-2023 and estimated costs of \$22,397.44 for fiscal year 2023-2024. For the Treasurer Tax Collector, the claimant alleged costs of \$50,857 for fiscal year 2022-2023 and estimated costs of \$25,000 for fiscal year 2023-2024. Exhibit D (2), Test Claim, pages 12-13, 19 (Tellalyan Declaration), 22-23 (Herrera Declaration).

<sup>30</sup> Exhibit A, Test Claim Decision, pages 17-18.

<sup>31</sup> Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 2.

<sup>32</sup> Government Code section 17561.

<sup>33</sup> Government Code section 17561(d)(3).

For Activity A., processing deferment requests, the low estimated cost is the actual cost claimed: \$17,487. The high estimate is also \$17,487 because it is assumed that costs for Activity A were all incurred and claimed in 2022-2023 (see assumption #2 above).

For Activity B., printing disclosures on each tax bill for specified properties, the low estimate is the actual costs claimed: \$11,812. The high estimate includes a potential 2023-2024 claim in the same amount (\$11,812 + \$11,812) or \$23,634.

**Indirect Costs:** The low estimate for indirect costs is \$1,052, the indirect costs actually claimed. The high estimate is also \$1,052 because all indirect costs were claimed and incurred in 2022-2023 only for Activity A. (see assumption #5 above).

**Offsetting Revenues:** The low estimate for offsetting revenues is \$3,780, the total amount of offsetting revenues actually claimed. The high estimate (adding potential offsetting revenue of \$3,780 for 2023-2024) is \$7,560.

**Late Filing Penalties:** The low estimate is \$0 because the initial claim compiled by the Controller was not assessed a late filing penalty. The high estimate assumes that the claimant will file a late claim for the 2023-2024, which will be subject to a late filing penalty, which is calculated by taking costs for Activity B. (\$11,812) and subtracting offsets (\$3,780) for a net cost (\$8,032). The net cost is multiplied by a ten percent late filing penalty to calculate the estimated high late filing penalty (\$803).

#### **Projected Annual Costs for Fiscal Year 2024-2025 and Following**

Beginning in fiscal year 2024-2025, future statewide costs are estimated to be \$7,229 to \$8,032 annually for the County of Los Angeles to print the disclosures on property tax bills for specified properties.

As indicated in assumption number 2 above, the low estimate assumes that there are no costs claimed for Activity A., and no indirect costs (see assumption #5 above) in fiscal year 2024-2025 and beyond.

The low estimate further assumes the County of Los Angeles will continue to file annual reimbursement claims for Activity B., (to print disclosures on each tax bill) and offsets for services and supplies (see assumption #4 above) at the same rate as fiscal year 2022-2023. Thus, the estimated Activity B. costs are the actual costs claimed in 2022-2023: \$11,812.

**Indirect Costs:** The low and high estimate for indirect costs is \$0 because indirect costs were incurred only in 2022-2023 for Activity A. (see assumption #5 above).

**Offsetting Revenues:** The low estimate for offsetting revenues is \$3,780, the total amount of offsetting revenues claimed in 2022-2023, because they are tied to the contract costs for Activity B. (see assumption #4 above).

**Late Filing Penalties:** The low estimate is \$0 because none of the initial claims compiled by the Controller were assessed a late filing penalty. The high estimate assumes the claimant will file claims for the period of reimbursement (2023-2024 and beyond) that will be subject to a late filing penalty that is calculated by taking the costs for Activity B. (\$11,812) and subtracting offsets (\$3,780) to get net costs (\$8,032). The net cost is multiplied by ten percent to calculate the estimated late filing penalty (\$803), which is the high potential late filing penalty.

## **Draft Proposed Statewide Cost Estimate**

On June 5, 2025, Commission staff issued the Draft Proposed Statewide Cost Estimate.<sup>34</sup> No comments were filed on it.

## **Conclusion**

On July 25, 2025, the Commission adopted this Statewide Cost Estimate of \$26,572<sup>35</sup> - \$33,810 for the Initial Claim Period that began on September 2022 and ended on June 20, 2023.

### **B. *Public Restrooms: Menstrual Products, 22-TC-04***

Adopted: December 5, 2025

## **STATEWIDE COST ESTIMATE**

**\$3,438,686 - \$21,351,522**

**Initial Claim Period, January 1, 2022 to June 30, 2022, and  
Fiscal Years 2022-2023 and 2023-2024**

**\$1,069,880 - \$19,304,947 [Plus the Implicit Price Deflator]  
Fiscal Year 2024-2025 and Following**

Education Code Section 35292.6

As Amended by Statutes 2021, Chapter 664, Sections 1 and 3 (AB 367)

*Public School Restrooms: Menstrual Products*

22-TC-04

The Commission on State Mandates (Commission) adopted this Statewide Cost Estimate on consent by a vote of 6-0 during a regularly scheduled hearing on December 5, 2025 as follows:

<b>Member</b>	<b>Vote</b>
Lee Adams, County Supervisor	Yes
Karen Greene 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

<sup>34</sup> Exhibit C, Draft Proposed Statewide Cost Estimate.

<sup>35</sup> This amount is rounded and matches the amount of the 2022-2023 claim filed. See Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 1.



## STAFF ANALYSIS

### Summary of the Mandate, Eligible Claimants, and Period of Reimbursement

This Statewide Cost Estimate addresses increased costs arising from the Menstrual Equity for All Act of 2021 (Stats. 2021, ch. 664, Ed. Code, §35292.6), effective January 1, 2022. The Act requires public schools, including a school operated by a school district, a county office of education, or a charter school, that maintain any combination of classes from grades 6 through 12, inclusive, to stock all women's restrooms, all-gender restrooms, and at least one men's restroom with menstrual products (defined as tampons and menstrual pads), free of cost, on or before the start of the 2022-2023 school year. The Act also requires these public schools to post a notice regarding these statutory requirements in a prominent and conspicuous location in every restroom required to be stocked with menstrual products.<sup>36</sup>

On March 22, 2024, the Commission on State Mandates (Commission) adopted the Test Claim Decision,<sup>37</sup> finding that the test claim statute (Ed. Code, § 35292.6, Stats. 2021, ch. 664), imposes a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514, beginning January 1, 2022, on school districts, including county offices of education, for their schools that maintain any combination of classes from grades six through 12, inclusive, to do the following:

1. For schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in additional restrooms, defined as the sum of all women's restrooms and all-gender restrooms, and at least one men's restroom, *minus* 50 percent of all restrooms (which is not new because it was required by prior law).
2. For schools that did **not** meet the 40-percent pupil poverty level under prior law, to stock all women's restrooms and any all-gender restrooms, and at least one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.
3. For all schools to post a notice regarding the requirements of the statutory section in a prominent and conspicuous location in every restroom required to stock menstrual products, available and accessible, free of cost. The notice shall include the text of the statutory section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products.<sup>38</sup>

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<sup>36</sup> The Act was amended by Statutes 2023, chapter 421 to expand the requirements to schools with pupils in grades 3 through 12, inclusive. The Commission has no jurisdiction over the amended Act because no Test Claim was filed on it.

<sup>37</sup> Exhibit A, Test Claim Decision.

<sup>38</sup> Exhibit B, Decision and Parameters and Guidelines, pages 1-2.

The Commission adopted the Decision and Parameters and Guidelines on July 26, 2024,<sup>39</sup> approving reimbursement for school districts, including county offices of education, for their grade 6-12 schools.<sup>40</sup>

The initial reimbursement period is January 1, 2022 to June 30, 2022 and fiscal years 2022-2023 and 2023-2024. Eligible claimants were required to file initial claims with the State Controller's Office (Controller) by February 27, 2025, for the period beginning January 1, 2022, through June 30, 2024. Late initial reimbursement claims may be filed until February 27, 2026, but will incur a 10 percent late filing penalty of the total amount of the initial claim without limitation.<sup>41</sup>

### **Reimbursable Activities**

The Commission approved the following for this program, which is reimbursable for school districts, including county offices of education, for their schools that maintain any combination of classes from grades six through 12, inclusive:

#### **Stocking an Adequate Supply of Menstrual Products Free of Cost for Pupils**

1. For schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687),<sup>42</sup> to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in *additional* restrooms, defined as the sum of all women's restrooms and all-gender restrooms, plus one men's restroom, **minus** 50 percent of all restrooms (which is not new because it was required by prior law).

Eligible claimants are **not** entitled to reimbursement under these Parameters and Guidelines for the activities and costs approved by the Commission in *Public School Restrooms: Feminine Hygiene Products*, 18-TC-01, which addressed Education Code section 35292.6 (Stats. 2017, ch. 687). Those costs may be claimed under *Public School Restrooms: Feminine Hygiene Products*, 18-TC-01.

2. For schools that did **not** meet the 40-percent pupil poverty level subjecting them to the *Feminine Hygiene Products* mandate under prior law, to stock all women's restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.
3. Purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons)

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<sup>39</sup> Exhibit B, Decision and Parameters and Guidelines.

<sup>40</sup> Exhibit B, Decision and Parameters and Guidelines, pages 7-8, 23.

<sup>41</sup> Government Code section 17561(d)(3).

<sup>42</sup> These schools are those that are eligible for Title I, Part A funds and meet the second test identified in section 6314(a)(1)(A) of Title 20 of the United States Code, in which not less than 40 percent of the children *enrolled* in the school are from low-income families. Exhibit B, Decision and Parameters and Guidelines, pages 20, 25, footnotes 50, 53, respectively.

and sanitary napkins) in the new or additional restrooms identified in nos. 1 and 2 above.

Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective.

***Reimbursement is not required to stock any products other than menstrual pads and tampons for pupils, or to stock menstrual products in more than one men's restroom per school.***<sup>43</sup>

An adequate supply of menstrual products and dispensers to comply with Section IV.A.1 and 2 of the Parameters and Guidelines may be determined based on the enrollment of female, transgender, nonbinary, and gender nonconforming pupils in grades 6 to 12 that may use those products each claim year, the estimated number of products those pupils may use each claim year; and the number of restrooms now required to be stocked.

In the reimbursement claims, claimants shall identify:

- a. The total number of schools in the claimant's jurisdiction that maintain any combination of classes from grades 6 through 12, inclusive.
- b. For *each* school identified in a. above, provide the total enrollment of female, and estimated total enrollment of transgender, nonbinary, and gender nonconforming pupils in grades 6 to 12 in the claim year that may use the menstrual products required by the test claim statute.
- c. The total number of Title 1 schools in the claimant's jurisdiction identified in a. above, that met the 40 percent pupil poverty level and were required to comply with former Education Code section 35292.6 (Stats. 2017, ch. 687).
- d. For *each* Title 1 school that met the 40-percent pupil poverty level, as defined, and were required to comply with former Education Code section 35292.6 (Stats. 2017, ch. 687), please identify:
  - the total number of all restrooms in the school,
  - the total number of women's restrooms in the school,
  - the total number of all-gender restrooms in the school.
- e. For *each* school that did **not** meet the 40-percent pupil poverty level under prior law, please identify:
  - the total number of women's restrooms in the school, and
  - the total number of all-gender restrooms in the school.<sup>44</sup>

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<sup>43</sup> Exhibit B, Decision and Parameters and Guidelines, pages 21, 25.

<sup>44</sup> Exhibit B, Decision and Parameters and Guidelines, pages 21, 26.

## **B. Posting a Notice**

1. For all schools to post a notice regarding the requirements of the statutory section in a prominent and conspicuous location in every restroom required to be stocked with menstrual products, available and accessible, free of cost. The notice shall include the text of the statutory section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products.<sup>45</sup>

## **Offsetting Revenues and Reimbursements**

As stated in the Parameters and Guidelines, 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, shall be identified and deducted from any claim submitted for reimbursement.<sup>46</sup>

The claimants did not identify offsetting revenue in the initial reimbursement claims.

## **Statewide Cost Estimate**

Staff reviewed 121 unaudited reimbursement claims submitted by 74 school districts, as compiled by the Controller (although four of these claims were not counted because they are under the minimum claiming amount of \$1,000).<sup>47</sup> Staff developed the Statewide Cost Estimate based on the assumptions and methodology discussed herein.

**Table 1. Initial Reimbursement Period (January 2022-June 2022 and Fiscal Years 2022-2023 and 2023-2024) Cost Estimate**

Activity A.1. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in <i>additional</i> restrooms, defined as the sum of all women's restrooms and all-gender restrooms, plus one men's restroom, minus 50 percent of all restrooms (which is not new because it was required by prior law).	\$947,864 - \$8,350,346
Activity A.2. For school districts, including county offices of education, that maintain any combination of classes	\$357,079 - \$2,126,876

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<sup>45</sup> Exhibit B, Decision and Parameters and Guidelines, pages 21, 26.

<sup>46</sup> Exhibit B, Decision and Parameters and Guidelines, page 28.

<sup>47</sup> Government Code section 17564(a). The removed claims are from the following Districts: Petaluma City Elementary (2021-2022), Roseville City Elementary (2022-2023), Gold Trail Union (2023-2024), and Roseville City Elementary (2023-2024).

from grades six through 12, inclusive, with schools that did <b>not</b> meet the 40-percent pupil poverty level subjecting them to the <i>Feminine Hygiene Products</i> mandate under prior law, to stock all women's restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.	
Activity A.3. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, to purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons and sanitary napkins) in the new or additional restrooms identified in nos.1 and 2 above. Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective.	\$1,997,197 - \$11,899,295
Activity B. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, for their schools to post a notice regarding the requirements of the statutory section in a prominent and conspicuous location in every restroom required to be stocked with menstrual products, available and accessible, free of cost. The notice shall include the text of the statutory section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products.	\$9,174 - \$100,084
Total Direct Costs	\$3,311,314 – \$22,476,601
Indirect Costs identified	\$127,372 - \$865,236
Total Direct and Indirect Costs	\$3,438,686 - \$23,341,837
Offsetting Revenues or Other Reimbursements	(\$0 - \$0)
Late Filing Penalty	(\$0 - \$1,990,315)
<b>Total Costs</b>	<b>\$3,438,686 - \$21,351,522</b>

**Table 2. Estimated Annual Costs for 2024-2025 and Following**

Activity A.1. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in additional restrooms, defined as the sum of all women's	\$504,300 - \$7,747,904
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restrooms and all-gender restrooms, plus one men's restroom, minus 50 percent of all restrooms (which is not new because it was required by prior law).	
Activity A.2. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with schools that did <b>not</b> meet the 40-percent pupil poverty level subjecting them to the <i>Feminine Hygiene Products</i> mandate under prior law, to stock all women's restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.	\$137,874 - \$1,544,554
Activity A.3. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, to purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons and sanitary napkins) in the new or additional restrooms identified in nos.1 and 2 above. Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective.	\$390,669 - \$11,305,068
Total Direct Costs	\$1,032,843 - \$20,597,526
Indirect Costs identified	\$37,037 - \$733,540
Total Direct and Indirect Costs	\$1,069,880 - \$21,331,066
Offsetting Revenue	(\$0 - \$0)
Late Filing Penalty	(\$0 - \$2,026,119)
<b>Total Costs</b>	<b>\$1,069,880 - \$19,304,947</b>

### **Assumptions**

The total amount claimed for the initial reimbursement period may increase as a result of late or amended initial claims. Only 73 school districts (7.8 percent of eligible school districts) filed claims of an estimated 937 eligible districts that maintain any combination of grades 6-12, inclusive.<sup>48</sup> The low filing rate is likely due to the number of districts that will choose to opt into the K-12 Mandate Block Grant rather than filing claims (see assumption 10, below).

Offsetting revenue is \$0 because no specific offsetting revenue was identified in the Decision and Parameters and Guidelines and none was claimed in the

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<sup>48</sup> Exhibit F (5), California Department of Education, List of School Districts, <https://www.cde.ca.gov/re/lr/do/schooldistrictlist.asp> (accessed on January 22, 2025).

initial claims. Moreover, the test claim statute states the menstrual products must be provided “free of cost for pupils.”<sup>49</sup>

Four Districts’ claims were removed from the cost calculations because the amount claimed in each totaled less than \$1,000, the minimum required to file a claim.<sup>50</sup> The removed claims are from the following Districts: Petaluma City Elementary (2021-2022), Roseville City Elementary (2022-2023), Gold Trail Union (2023-2024), and Roseville City Elementary (2023-2024).

This mandate expands on the prior mandate, *Feminine Hygiene Products* mandate (18-TC-01), requiring menstrual products in *additional* restrooms in Title 1 schools. The calculation of the additional costs relies on the number of schools required to comply with the mandate.

The California Department of Education (CDE) annually publishes data on Student Poverty Free and Reduced Price Meals.<sup>51</sup> Under federal law, local educational agencies can use several measures of poverty to determine a school’s eligibility for Title 1, Part A funds, one of which is the number of students enrolled and eligible for the free or reduced price lunch program.<sup>52</sup> The CDE’s published data includes fiscal years 2021-2022, 2022-2023, and 2023-2024, by school, with the grade levels identified, and the percentage of students enrolled on Census Day (the first Wednesday in October) eligible to receive free or reduced price meals under federal law. This list was filtered to exclude ineligible schools. Based on this data, the number of schools required to comply with the *Feminine Hygiene Products* mandate (18-TC-01) is estimated to be:

- In 2021-2022, 5,530 schools;
- In 2022-2023, 5,695 schools;
- In 2023-2024, 5,852 schools.<sup>53</sup>

Thus, the average number of schools required to comply with *Feminine Hygiene Products* for the three-year period is 5692 schools.

In analyzing the costs for this program, both the Senate and Assembly Appropriations Committees used the Commission’s Statewide Cost Estimate for the *Feminine Hygiene Products* (18-TC-01) mandate. But, the Assembly Committee added 10 percent because this mandate requires stocking menstrual products in any all-gender restrooms and one male restroom per

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<sup>49</sup> Education Code, section 35292.6 (a), (c) (Stats. 2021, ch. 664).

<sup>50</sup> Government Code section 17564(a).

<sup>51</sup> Exhibit F (4), California Department of Education, Free or Reduced Price Meals (Student Poverty) Data, <https://www.cde.ca.gov/ds/ad/filesfp.asp> (accessed on January 21, 2025).

<sup>52</sup> 20 United States Code section 6313(a)(5)(A).

<sup>53</sup> Exhibit F (4), California Department of Education, Free or Reduced Price Meals (Student Poverty) Data.

school.<sup>54</sup> The Senate Appropriations Committee merely concluded that the costs “could be higher” for this program.<sup>55</sup>

The number of schools *not* required to comply with the prior mandate, *Feminine Hygiene Products* mandate (18-TC-01), must also be estimated. There are about 9,997 public schools in California.<sup>56</sup> Of these, 7,241 estimated schools are expected to comply with the mandated program because they maintain any combination of grades 6-12, inclusive.<sup>57</sup>

These figures were estimated by subtracting the number of schools required to comply with the *Feminine Hygiene Products* mandate (using the data under assumption 4, above) from the total number of public schools that maintain any combination of grades 6-12 (7,241):

- In 2021-2022: 1,711 schools
- In 2022-2023: 1,546 schools
- In 2023-2024: 1,389 schools.

Thus, the average number of schools that were *not* required to comply with *Feminine Hygiene Products* for the three-year period is 1549 schools.

Statewide costs may increase if the cost of materials and supplies and labor increases. The claimant submitted receipts with the Test Claim indicating \$347.49 per dispenser purchased.<sup>58</sup> The average cost per dispenser for the claimants that filed initial reimbursement claims is \$384.23. Moreover, employee salaries may increase or decrease in the future, thereby increasing or decreasing labor costs to comply with the mandate.

Costs are likely to be higher in the initial reimbursement period because of the requirement to install or retrofit dispensers. As dispensers are installed in the required restrooms, these initial costs would diminish and the ongoing costs would be primarily for stocking the menstrual products.

A sufficient number of dispensers to comply with the mandate is unknown. The Parameters and Guidelines state “An adequate supply of menstrual products and dispensers to comply with Section IV.A.1 and 2 of these Parameters and Guidelines may be determined based on the enrollment of female, transgender, nonbinary, and gender nonconforming pupils in grades 6 to 12 that may use those products each claim year, the estimated number of products those pupils may use each claim year; and the number of restrooms

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<sup>54</sup> Exhibit F (2), Assembly Committee on Appropriations, Analysis of AB 367 (2021-2022) page 2.

<sup>55</sup> Exhibit F (7), Senate Committee on Appropriations, Analysis of AB 367 (2021-2022) page 2.

<sup>56</sup> Exhibit F (3), California Department of Education, Fingertip Facts on Education in California.

<sup>57</sup> Exhibit F (6), California Department of Education, Public Schools and Districts Data Files.

<sup>58</sup> Exhibit F (1), Test Claim, pages 13, 27, 29, 30.



now required to be stocked.” Based on the requirement “to stock all women’s restrooms and all-gender restrooms, plus one men’s restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils,”<sup>59</sup> there are enough dispensers in the restrooms if they can hold enough products to make them available at all times. A school may choose to place multiple dispensers in each restroom required to be stocked if it determines they are necessary to comply with the mandate to stock the products at all times. If restrooms are stocked multiple times a day, fewer dispensers per restroom are required. However, if they are only stocked one or two times per day, more dispensers may be necessary, especially in multi-stall restrooms in larger schools.

In their reimbursement claims, the claimants must identify: 1) the total number of schools in the claimant’s jurisdiction that maintain any combination of classes from grades 6 through 12, inclusive; 2) for *each* school the claimant identified, the total enrollment of female, and the estimated total enrollment of transgender, nonbinary, and gender nonconforming pupils in grades 6 to 12 in the claim year that may use the menstrual products; 3) the total number of Title 1 schools in the claimant’s jurisdiction that met the 40 percent pupil poverty level and were required to comply with former Education Code section 35292.6 (Stats. 2017, ch. 687, i.e., *Feminine Hygiene Products*); 4) *each* Title 1 school that met the 40-percent pupil poverty level, as defined, and were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687), the total number of all restrooms in the school, and the total number of women’s restrooms in the school, and the total number of all-gender restrooms in the school; 5) for *each* school that did **not** meet the 40-percent pupil poverty level under prior law, the total number of women’s restrooms in the school, and the total number of all-gender restrooms in the school.<sup>60</sup>

We assume that the Title 1 schools that were required to comply with the *Feminine Hygiene Products* mandate (18-TC-01) already had dispensers in all of their restrooms that were required to be stocked with menstrual products except for one men’s restroom and any all-gender restrooms, and that all other schools maintaining any combination of grades 6-12, inclusive, have installed or retrofitted dispensers in all their restrooms required to stock menstrual products. The claims data do not identify how many dispensers were already in place in compliance with the mandate without retrofitting. As indicated in the Parameters and Guidelines, “Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective.”<sup>61</sup>

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<sup>59</sup> Exhibit B, Decision and Parameters and Guidelines, pages 20, 25.

<sup>60</sup> Exhibit B, Decision and Parameters and Guidelines, pages 21, 26.

<sup>61</sup> Exhibit B, Decision and Parameters and Guidelines, pages 10, 18-19.

Accordingly, although a sufficient number of dispensers to comply with the mandate statewide is not known and will vary by school district, it is assumed that the dispensers purchased and retrofitted during the initial period of reimbursement was determined to be the number necessary and sufficient for the claiming school districts to comply with the mandate.

The Controller may conduct audits and reduce any claim it deems to be excessive or unreasonable.<sup>62</sup> Thus, the total amount for this program may be lower than the Statewide Cost Estimate based on the Controller's audit findings.

The future annual costs for this program may be lower than this estimate if this program is added to the K-12 Mandate Block Grant (as was the *Feminine Hygiene Products* mandate (18-TC-01)),<sup>63</sup> in which school districts voluntarily participate. Districts that participate in a program added to the block grant cannot claim through the state's reimbursement process.<sup>64</sup> The block grant allows school districts to receive a per pupil allocation to carry out reimbursable mandated activities. Thus, if this program is added to the block grant, it could result in future annual costs that are lower than the Statewide Cost Estimate.

### **Methodology**

The low estimate for all activities is the amount claimed, based on 117 unaudited reimbursement claims (20 for January 1, 2022-June 30, 2022, 56 for 2022-2023, and 41 for 2023-2024) filed by 73 school districts (7.8 percent of eligible school districts), as compiled by the Controller. These totals do not include four claims filed under the minimum \$1,000 threshold:<sup>65</sup> Petaluma City Elementary (2021-2022), Roseville City Elementary (2022-2023), Gold Trail Union (2023-2024), and Roseville City Elementary (2023-2024), as stated above under assumption 3.

### **Initial Reimbursement Period (January 2022-June 2022 and Fiscal Years 2022-2023 and 2023-2024) Cost Estimate**

Activity A.1., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with Title 1 schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in additional restrooms, defined as the sum of all women's restrooms and all-gender restrooms, plus one men's restroom, minus 50 percent of all restrooms (which is not new because it was required by prior law).

The low estimate is the costs actually claimed for Activity A.1. during the initial reimbursement period, totaling \$947,864.

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<sup>62</sup> Government Code section 17561.

<sup>63</sup> Government Code section 17581.6(f)(36).

<sup>64</sup> Government Code section 17581.6(c)(3).

<sup>65</sup> Government Code section 17564(a).

The high estimate, which assumes all eligible claimants will file claims, is calculated by multiplying the average costs claimed per Title 1 school (actual costs claimed divided by the number of schools in districts that claimed costs for Activity A.1.) by the number of Title 1 schools in districts not claiming costs (the difference between the average number of Title 1 schools [5,692] and the number of Title 1 schools in districts that filed claims [646] = [5,046] Title 1 schools) then adding the amount claimed for the 2.5 years in the initial period of reimbursement.

Activity A.1. actual costs claimed [\$947,864] / schools in claiming districts [646] = \$1,467 average cost per school for the initial period of reimbursement.

Activity A.1. average cost per school [\$1,467] \* number of Title 1 non-filer schools [5,046] = Cost for districts not filing claims [\$7,402,482]

Cost for districts not filing claims [\$7,402,482] + cost of claims filed [\$947,864] = Total potential Activity A.1. cost [\$8,350,346]

Activity A.2., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with schools that did **not** meet the 40-percent pupil poverty level subjecting them to the *Feminine Hygiene Products* mandate under prior law (non-Title 1 schools), to stock all women's restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.

The low estimate is the costs actually claimed for Activity A.2. during the initial reimbursement period, totaling \$357,079.

The high estimate, which assumes all eligible claimants will file claims, is calculated by multiplying the average costs claimed per non-Title 1 school (actual costs claimed divided by the number of schools in districts that claimed costs for Activity A.2.) by the number of non-Title 1 schools in districts not claiming costs (the difference between the average number of non-Title 1 schools [1,549] and the number of non-Title 1 schools in districts that filed claims [260] = [1,289] non-Title 1 schools) then adding the amount claimed for the 2.5 years in the initial period of reimbursement.

Activity A.2. actual costs claimed [\$357,079] / schools in claiming districts [260] = \$1,373 average cost per school for the initial period of reimbursement.

Activity A.2. average cost per school [\$1,373] \* number of non-Title 1 non-filer schools [1,289] = Cost for districts not filing claims [\$1,769,797]

Cost for districts not filing claims [\$1,769,797] + cost of claims filed [\$357,079] = Total potential Activity A.2. cost [\$2,126,876]

Activity A.3., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, to purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons and sanitary napkins) in the new or additional restrooms identified in nos. 1 and 2 above. Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective.

The low estimate is the costs actually claimed for Activity A.3. during the initial reimbursement period, totaling \$1,997,197.

The high estimate, which assumes all eligible claimants will file claims, is calculated by multiplying the average costs claimed per non-Title 1 school (actual costs claimed divided by the number of schools in districts that claimed costs for Activity A.3.) by the number of non-Title 1 schools in districts not claiming costs (the difference between the average number of non-Title 1 schools [1,549] and the number of non-Title 1 schools in districts that filed claims [260] = [1,289] non-Title 1 schools) then adding the amount claimed for the 2.5 years in the initial period of reimbursement.

Activity A.3. actual costs claimed [\$1,997,197] / schools in claiming districts [260]  
= \$7,682 average cost per school for the initial period of reimbursement.

Activity A.3. average cost per school [\$7,682] \* number of non-Title 1 non-filer schools [1,289] = Cost for districts not filing claims [\$9,902,098]

Cost for districts not filing claims [\$9,902,098] + cost of claims filed [\$1,997,197]  
= Total potential Activity A.3. cost [\$11,899,295]

Activity B requires all schools to post a notice regarding the requirements of the statutory section in a prominent and conspicuous location in every restroom required to be stocked with menstrual products, available and accessible, free of cost. The notice shall include the text of the statutory section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products. This is presumed to be claimed one time.

The low estimate are the costs actually claimed for Activity B. during the initial reimbursement period, totaling \$9,174.

The high estimate, which assumes all eligible claimants will file claims, is calculated by multiplying the average costs claimed per school (actual costs claimed divided by the number of schools in districts that claimed costs for Activity B.) by the number schools in districts not claiming costs (the difference between the average number of schools [9,997] and the number of schools in districts that filed claims [906] = [9,091] non-Title 1 schools) then adding the amount claimed for the 2.5 years in the initial period of reimbursement.

Activity B. actual costs claimed [\$9,174] / schools in claiming districts [906] = \$10  
average cost per school for the initial period of reimbursement.

Activity B. average cost per school [\$10] \* number of non-filer schools [9,091] =  
Cost for districts not filing claims [\$90,910]

Cost for districts not filing claims [\$90,910] + cost of claims filed [\$9,174] = Total  
potential Activity B. cost [\$100,084]

**Indirect Costs:** The low estimate is the amount of indirect costs claimed. The high estimate assumes that all eligible claimants who have not yet filed claims will file claims for indirect costs at the same average rate claimed, which is calculated by dividing indirect costs claimed by direct costs claimed equals average indirect cost rate (as a percentage). Then multiply the average indirect cost rate by the estimated direct costs.

Indirect Costs Actually Claimed [\$127,372] / Direct Costs Actually Claimed  
[\$3,311,314] = Average Indirect Cost Rate [3.85%].

Non-filer potential Activity A.1. cost [\$7,402,482] + Non-filer potential Activity A.2. cost [\$1,769,797] + Non-filer potential Activity A.3. cost [\$9,902,098] + Non-filer potential Activity B. cost [\$90,910] = Non-filer Total Direct Costs [\$19,165,287]

Indirect Cost Rate [3.85%] \* Non-filer Total Direct Costs [\$19,165,287] = Non-filer Indirect Costs [\$737,864]

Non-filer Indirect Costs [\$737,864] + Indirect Costs Claimed [\$127,372] = Total potential Indirect Cost [\$865,236].

**Offsetting Revenues:** The low estimate is \$0 because none of the initial claims compiled by the Controller reported offsetting revenues. The high estimate is also \$0 because there is no data upon which to make an estimate.

**Late Filing Penalties:** The low estimate is \$0 because none of the initial claims compiled by the Controller were assessed a late filing penalty. The high estimate assumes that all non-filers will file claims for the initial period of reimbursement, which will be subject to a late filing penalty, and that penalty is calculated by adding non-filer direct and indirect costs and subtracting offsets to get net costs. Then multiply the net costs by a ten percent late filing penalty to calculate estimated non-filer late filing penalties, which are added to the actual late filing penalties (as reported) to estimate the high-end late filing penalties.

Non-filer Total Direct Costs [\$19,165,287] + Non-filer Indirect Costs [\$737,864] = Estimated Non-filer Net Costs [\$19,903,151].

Estimated Non-filer Net Costs [\$19,903,151] \* (10% late filing penalty) = Estimated Non-filer Late Filing Penalties [\$1,990,315].

Actual Late Filing Penalties [\$0] + Estimated Non-filer Late Filing Penalties [\$1,990,315] = Total potential Late Filing Penalties [\$1,990,315].

### **Projected Annual Costs for Fiscal Year 2024-2025 and Following**

The low estimate for all activities is the amount claimed, based on 41 unaudited reimbursement claims for 2023-2024 as compiled by the Controller and assumes that the same claimants that filed reimbursement claims for 2023-2024 will continue to file annual reimbursement claims for Activities A.1., A.2., and A.3. The costs for Activity B. are presumed one-time costs and are excluded from this projection.

Activity A.1., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with Title 1 schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in additional restrooms, defined as the sum of all women's restrooms and all-gender restrooms, plus one men's restroom, minus 50 percent of all restrooms (which is not new because it was required by prior law).

The high estimate, which assumes all eligible claimants will file claims, is calculated by multiplying the average costs claimed during 2023-2024 per Title 1 school (actual costs claimed divided by the number of schools in districts that claimed costs for Activity A.1.) by the number of Title 1 schools in districts not claiming costs (the difference between the number of Title 1 schools [5,852] and the number of Title 1 schools in districts that filed claims for 2023-2024 for Activity A.1. [381] = [5,471] Title 1 schools) then adding the amount claimed.

Activity A.1. actual costs claimed for 2023-2024 [\$504,300] / schools in claiming districts [381] = \$1,324 average cost per school

Average A.1. average cost per school [\$1,324] \* number of Title 1 schools in districts not claiming costs [5,471] = Cost for districts not filing claims [\$7,243,604]

Cost of districts not filing claims [\$7,243,604] + amount claimed [\$504,300] = Total potential Activity A.1. cost [\$7,747,904]

Activity A.2., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with schools that did **not** meet the 40-percent pupil poverty level subjecting them to the *Feminine Hygiene Products* mandate under prior law (non-Title 1 schools), to stock all women's restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.

The high estimate, which assumes that all eligible claimants will file claims, is calculated by multiplying the average costs claimed during 2023-2024 per non-Title 1 school (actual costs claimed divided by the number of non-Title 1 schools in districts claiming costs for Activity A.2.) by the number of eligible non-Title 1 schools in districts not claiming costs (the difference between the number of non-Title1 schools [1,389] and the number of non-Title 1 schools in districts that filed claims for 2023-2024 for Activity A.2. [124] = [1,265] non-title 1 schools) then add the amount claimed.

Activity A.2. average cost per non-Title 1 school, costs claimed for 2023-2024: \$137,874 / Non-Title 1 schools in districts that claimed A.2. costs [124] = Average cost per non-Title 1 school [\$1,112].

Average cost per non-Title 1 school [\$1,112] \* [1,265] Non-Title 1 schools = Cost for districts not filing claims [\$1,406,680]

Cost for districts not filing claims [\$1,406,680] + amount claimed [\$137,874] = Total potential Activity A.2. cost [\$1,544,554]

Activity A.3., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, to purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons and sanitary napkins) in the new or additional restrooms identified in nos. A.1. and A.2. above. Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective.

The high estimate, which assumes that all eligible claimants will file claims, is calculated by multiplying the average costs claimed during 2023-2024 per non-Title 1 school (actual costs claimed divided by the number of non-Title 1 schools in districts claiming costs for Activity A.3.) by the number of eligible non-Title 1 schools in districts not claiming costs (the difference between the number of non-Title1 schools [1,389] and the number of non-Title 1 schools in districts that filed claims for 2023-2024 for Activity A.3. [48] = [1,341] non-title 1 schools) then add the amount claimed.

Activity A.3. actual costs claimed [\$390,669] / the number of non-Title 1 schools in the claiming districts [48] = average Activity A.3. cost per non-Title 1 school [\$8,139]

Average Activity A.3. cost per Non-Title 1 school [\$8,139] \* number of non-Title 1 schools [1,341] = Cost for districts not filing claims [\$10,914,399]

Cost for districts not filing claims [\$10,914,399] + [\$390,669] costs claimed = Total potential Activity A.3. cost [\$11,305,068]

**Indirect Costs:** The low estimate is the indirect costs actually claimed for 2023-2024. The high estimate assumes that all eligible claimants who have not yet filed claims will file claims for indirect costs at the same average rate actually claimed, which is calculated by dividing indirect costs claimed by direct costs claimed equals average indirect cost rate (as a percentage). Then multiply the average indirect cost rate by the estimated direct costs.

Indirect Costs Actually Claimed [\$37,037] / Direct Costs Actually Claimed [\$1,039,123] = Average Indirect Cost Rate [3.56%].

Non-filer potential Activity A.1. cost [\$7,243,604] + Non-filer potential Activity A.2. cost [\$1,406,680] + Non-filer potential Activity A.3. cost [\$10,914,399] = Non-filer Total Direct Costs [\$19,564,683]

Indirect Cost Rate [3.56%] \* Non-filer Total Direct Costs [\$19,564,683] = Non-filer Indirect Costs [\$696,503]

Non-filer Indirect Costs [\$696,503] + Indirect Costs Claimed [\$37,037] = Total potential Indirect Cost [\$733,540].

**Offsetting Revenues:** The low estimate is \$0 because none of the initial claims compiled by the Controller reported offsetting revenues. The high estimate is also \$0 because there is no data upon which to make an estimate.

**Late Filing Penalties:** The low estimate is \$0 because none of the initial claims compiled by the Controller were assessed a late filing penalty. The high estimate assumes that all non-filers will file claims for the initial period of reimbursement, which will be subject to a late filing penalty, and that penalty is calculated by adding non-filer direct and indirect costs and subtracting offsets to get net costs. Then multiply the net costs by a ten percent late filing penalty to calculate estimated non-filer late filing penalties, which are added to the actual late filing penalties (as reported) to estimate the high-end late filing penalties.

Non-filer Total Direct Costs [\$19,564,683] + Non-filer Indirect Costs [\$696,503] = Estimated Non-filer Net Costs [\$20,261,186].

Estimated Non-filer Net Costs [\$20,261,186] \* (10% late filing penalty) = Estimated Non-filer Late Filing Penalties [\$2,026,119].

Actual Late Filing Penalties [\$0] + Estimated Non-filer Late Filing Penalties [\$2,026,119] = Total potential Late Filing Penalties [\$2,026,119].

### **Draft Proposed Statewide Cost Estimate**

On June 4, 2025, Commission staff issued the Draft Proposed Statewide Cost Estimate.<sup>66</sup> No comments were filed on it. On July 8, 2025, Commission staff issued the Proposed Statewide Cost Estimate.<sup>67</sup> No comments were filed on it. On July 11, 2025, Commission staff issued a Notice of Postponement of Hearing after staff became aware that the Proposed Statewide Cost Estimate contained incorrect fiscal year citations and errors in the calculations of initial year costs. On September 26, 2025, Commission staff issued a second Notice of Postponement of Hearing. On October 9, 2025, Commission staff issued the Revised Draft Proposed Statewide Cost Estimate.<sup>68</sup> No comments were filed on it.

### **Conclusion**

On December 5, 2025, the Commission adopted this Statewide Cost Estimate of \$3,438,686 - \$21,351,522 for the Initial Claim Period that began on January 1, 2022 and ends on June 30, 2024 and \$1,069,880 - \$19,304,947, plus the implicit price deflator for fiscal year 2024-2025 and following.

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<sup>66</sup> Exhibit C, Draft Proposed Statewide Cost Estimate.

<sup>67</sup> Exhibit D, Proposed Statewide Cost Estimate.

<sup>68</sup> Exhibit E, Revised Draft Proposed Statewide Cost Estimate.