Hearing Date: October 9, 2026

ITEM 6

PROPOSED STATEWIDE COST ESTIMATE

$760,943 - $5,396,332
Initial Claim Period

Fiscal Years 2023-2024 and 2024-2025

$77,355 - $548,317 Plus the Implicit Price Deflator
Fiscal Year 2025-2026 and Following

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

Elections: Ballot Label

24-TC-01

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STATE *of* CALIFORNIA
COMMISSION ON STATE MANDATES

July 28, 2025

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

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

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

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

Dear Mr. Hill and Mr. Lemus:

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

Very truly yours,

Juliana F. Gmur
Executive Director

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BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

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

TEST CLAIM

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

Juliana F. Gmur, Executive Director

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

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

DECISION

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

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

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

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

<u>Summary of the Findings</u>

This Test Claim addresses Elections Code section 9051, as amended by the test claim statute (as part of the "Ballot DISCLOSE Act") to require the inclusion of two lists, one of supporters and one of opponents, each representing the groups who contributed to the arguments supporting or opposing the measure, in the ballot label for statewide ballot measures only.[1] If there are no qualifying supporters or no qualifying opponents, the text must read, as applicable, "Supporters: None submitted" or "Opponents: None submitted."[2] This language is to be added following the Attorney General's condensed version of the title and summary.[3] The Secretary of State, rather than the Attorney General, now certifies the two-part ballot label.[4] The Secretary of State then provides the ballot label to the counties for printing and providing to voters in accordance with Elections Code sections 13000 and 13001.[5] The purpose of the test claim statute is to provide "extremely important information that helps voters better evaluate and understand the value of the measure and to make more informed decisions on how to vote."[6] The first implementation of the test claim statute occurred with Proposition 1, a statewide ballot measure on the March 5, 2024, primary election ballot.[7] As a result, the claimant alleges that "to comply with the mandate, the additional information resulted in an additional 250 characters (approximately 27 words) being printed on the ballot, resulting in an additional 258,716 ballot cards being printed for the election" and "[t]he vendor cost to print these additional 258,716 cards was $62,091.84 for FY 2023-24.[8]

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

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[1] Elections Code section 9051(c), as amended by Statutes 2022, chapter 751.

[2] Elections Code section 9051(c)(1)(G), as amended by Statutes 2022, chapter 751.

[3] Elections Code section 9051(c)(1), as amended by Statutes 2022, chapter 751.

[4] Elections Code section 9053, as amended by Statutes 2022, chapter 751.

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

[6] Statutes 2022, chapter 751, section 2(a).

[7] Exhibit D (1), Primary Election State Voter Information Guide, March 5, 2024, page 5.

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

[9] Government Code section 17551(c); California Code of Regulations, title 2, section 1183.1(c).

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

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

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

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

[11] Exhibit D (4), Secretary of State Memorandum #23124, Ballot Labels and Titles and Summaries, November 21, 2023.

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

[13] Elections Code section 9051(c)(1)(A).

[14] Elections Code section 9051(c)(1)(B).

> there are none that meet the requirements of this section, then "Opponents:" shall be followed by "None submitted."[15]

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

The Commission therefore approves this Test Claim.

COMMISSION FINDINGS

I. Chronology

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

II. Background

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

The term "ballot label" refers to that portion of the ballot containing the names of the candidates or a statement of a measure.[20] In contrast to the lengthier text a voter may read in a voter information guide, the ballot label is the limited text a voter reads on their

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[15] Elections Code section 9051(c)(1)(G).

[16] Under Elections Code section 354, "may" is "permissive."

[17] Exhibit A, Amended Test Claim.

[18] Exhibit B, Finance's Comments on the Amended Test Claim.

[19] Exhibit C, Draft Proposed Decision.

[20] See Elections Code sections 303, 9051, and 13247.

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

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

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

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

[22] See Elections Code sections 9050(b) and 9051(d), as amended by Statutes 2023, chapter 162.

[23] Elections Code section 320 (a)-(b).

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

[25] Elections Code section 13000, as added by Statutes 1994, chapter 920.

[26] Elections Code section 303, as amended by Statutes 2009, chapter 373.

[27] Elections Code section 9050(a).

[28] Elections Code section 9053, as amended by Statutes 2009, chapter 373.

[29] Elections Code sections 9060, 9064, and 9067.

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

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

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

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

[30] Elections Code section 9092.

[31] Elections Code sections 9050, 13000, and 13001.

[32] Exhibit D (6), Secretary of State, Language Requirements for Election Materials, for elections on June 7, 2022 and thereafter.

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

[34] United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4).

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

[36] United States Code, title 52, section 10503(c).

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

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

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

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

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[38] Elections Code section 14201, as last amended by Statutes 2019, chapter 497.

[39] Election Code section 14201(b).

[40] Election Code section 14201(f).

[41] Elections Code 14201(g).

[42] Exhibit D (3), Secretary of State Memorandum #22039, Language Determinations, March 1, 2022.

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

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

[45] Elections Code section 9054(d).

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

B. <u>The Test Claim Statute Requires Additional "Supporter" and "Opponent" Information in Ballot Labels for Statewide Ballot Measures.</u>

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

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

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

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

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[46] Statutes 2022, chapter 751, section 1.

[47] Elections Code section 9051(c)(1)(A) and (B).

[48] Statutes 2022, chapter 751, section 2(a).

[49] Elections Code section 9051(c)(1)(A) and (B).

[50] Elections Code section 9051(c)(2)(A) and (B).

[51] Elections Code section 9051(c)(1)(G).

[52] Elections Code section 9051(c)(1).

[53] Elections Code section 9051(c)(1).

[54] Elections Code section 9053, as amended by Statutes 2022, chapter 751.

[55] Elections Code sections 9050(b), as amended by Statutes 2022, chapter 751; section 13000, as added by Statutes1994, chapter 920.

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

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

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

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

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[56] Elections Code section 9051(c)(2).

[57] Elections Code section 9068(a).

[58] Elections Code section 9051(c)(1)(A) and (B).

[59] Elections Code section 9051(c)(1)(D).

[60] Elections Code section 9051(c)(1)(F).

[61] Elections Code section 9051(c)(1)(E).

[62] Elections Code section 9051(c)(1)(C)(i).

[63] Elections Code section 9051(c)(1)(C)(ii).

[64] Elections Code section 9051(c)(2)(A)-(D).

[65] Elections Code section 9051(c)(1)(H).

[66] Elections Code section 9051(c)(1)(I).

[67] Exhibit D (1), Primary Election State Voter Information Guide, March 5, 2024, page 5.

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

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

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

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

III. Positions of the Parties

A. <u>County of Los Angeles</u>

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

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[68] Exhibit D (4), Secretary of State Memorandum #23124, Ballot Labels and Titles and Summaries, November 21, 2023.

[69] Elections Code section 13282, as amended by Statutes 2022, chapter 751; Elections Code section 9092.

[70] Exhibit D (4), Secretary of State Memorandum #23124, Ballot Labels and Titles and Summaries, November 21, 2023.

[71] Exhibit D (5), Secretary of State Memorandum #23130, Translated Ballot Labels, November 27, 2023.

label, which further necessitates additional ballot cards.[72] The claimant's declarant states the following:

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

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

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

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

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

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

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

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

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

[78] Exhibit A, Amended Test Claim, page 4.

Lastly, the claimant asserts that no exception in Government Code section 17556 is applicable, and therefore it is entitled to reimbursement.[79]

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

B. Department of Finance

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

Finance did not file comments on the Draft Proposed Decision.

IV. Discussion

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

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

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

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

1. A state statute or executive order requires or "mandates" local agencies or school districts to perform an activity.[83]
2. The mandated activity constitutes a "program" that either:

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[79] Exhibit A, Amended Test Claim, pages 4-5.

[80] Exhibit B, Finance's Comments on the Amended Test Claim, page 1.

[81] *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 81.

[82] *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 56.

[83] *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, 874.

a. Carries out the governmental function of providing a service to the public; or

b. Imposes unique requirements on local agencies or school districts and does not apply generally to all residents and entities in the state.[84]

3. The mandated activity is new when compared with the legal requirements in effect immediately before the enactment of the test claim statute or executive order and it increases the level of service provided to the public.[85]

4. The mandated activity results in the local agency or school district incurring increased costs, within the meaning of section 17514. Increased costs, however, are not reimbursable if an exception identified in Government Code section 17556 applies to the activity.[86]

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

A. <u>The Test Claim Is Timely Filed with a Potential Period of Reimbursement Beginning July 1, 2023.</u>

A test claim must be filed within 12 months of the effective date of an executive order or statute, or within 12 months of incurring increased costs as a result of the executive order or statute, whichever is later.[90] The Commission's regulations clarify that "within

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

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

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

[87] *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 335.

[88] *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 109.

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

[90] Government Code section 17551(c).

12 months of incurring costs" means "within 12 months (365 days) of *first* incurring costs as a result of a statute or executive order, whichever is later."[91]

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

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

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[91] California Code of Regulations, title 2, section 1183.1(c), emphasis added.

[92] California Constitution, article IV, section 8(c)(1); Government Code section 9600.

[93] Exhibit A, Amended Test Claim, page 1.

[94] Government Code section 17557(e).

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

[96] Exhibit D (4), Secretary of State Memorandum #23124, Ballot Labels and Titles and Summaries, November 21, 2023.

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

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

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

B. <u>The Test Claim Statute Imposes a Reimbursable State-Mandated Program on County Elections Officials.</u>

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

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

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

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

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

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

[99] *City of Sacramento v. State of California* (1990) 50 Cal.3d 51, 70.

[100] Elections Code sections 9050, 9054(a), 13000, 13001, and 14201.

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

> (c)(1) The ballot label *shall include* the condensed ballot title and summary described in subdivision (b), followed by the following:
>
> (A) After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.
>
> (B) After the text "Opponents:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.[101]

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

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

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

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[101] Elections Code section 9051(c)(1)(A) and (B), emphasis added.

[102] Elections Code section 9051(c)(1)(G), emphasis added.

[103] Elections Code section 9051(c)(2)(A)-(D).

supporters and opponents qualify[104] to be listed and because it is the Secretary who must certify the ballot label.[105]

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

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

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

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

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[104] Elections Code section 9051(c)(2)(C) and (D).

[105] Elections Code section 9053, as amended by Statutes 2022, chapter 751.

[106] Elections Code section 303 as amended by Statutes 2009, chapter 373.

[107] Elections Code section 303 as amended by Statutes 2009, chapter 373.

[108] Elections Code section 9051(c)(1)(A) and (B), emphasis added.

[109] *Coast Community College District v. Commission on State Mandates* (2022) 13 Cal.5th 800, 815.

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

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

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

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[110] Emphasis added.

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

[112] See Exhibit D (3), Secretary of State Memorandum #22039, Language Determinations, March 1, 2022.

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

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

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

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

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

[114] *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, 881.

[115] *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, 880.

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

[117] Elections Code section 9051(c)(1)(A).

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

- If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then "Supporters:" shall be followed by "None submitted." If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then "Opponents:" shall be followed by "None submitted."[119]

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

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

The new requirement to print ballot labels listing supporters and opponents is a unique county function and therefore satisfies this prong of the definition of "new program or higher level of service."[122]

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

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

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[118] Elections Code section 9051(c)(1)(B).

[119] Elections Code section 9051(c)(1)(G).

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

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

[122] Elections Code sections 320(a) and (b),13000, 13001, and 13247.

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

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

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

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

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

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

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

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

There is no evidence rebutting these declarations.

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

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[124] Statutes 2022, chapter 751, section 2.

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

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

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

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

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

V. Conclusion

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

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

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

[129] Elections Code section 9051(c)(1)(A).

[130] Elections Code section 9051(c)(1)(B).

[131] Elections Code section 9051(c)(1)(G).

Accordingly, the Commission approves this Test Claim.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

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

On July 28, 2025, I served the:

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

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

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

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

Jill Magee

Jill Magee
Commission on State Mandates
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COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 7/28/25

Claim Number: 24-TC-01

Matter: Elections: Ballot Label

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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Exhibit B

STATE *of* CALIFORNIA
COMMISSION ON STATE MANDATES

December 10, 2025

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

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

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

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

Dear Ms. Kato and Mr. Lemus:

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

Very truly yours,

Juliana F. Gmur,
Executive Director

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES Elections Code Section 9051, As Amended by Statutes 2022, Chapter 751 Section 5 (AB 1416) The period of reimbursement begins July 1, 2023.	Case No.: 24-TC-01 *Elections: Ballot Label* DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7. (*Adopted December 5, 2025*) (*Served December 10, 2025*)

PARAMETERS AND GUIDELINES

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

Juliana F. Gmur, Executive Director

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES	Case No.: 24-TC-01
Elections Code Section 9051, As Amended by Statutes 2022, Chapter 751 Section 5 (AB 1416) The period of reimbursement begins July 1, 2023.	*Elections: Ballot Label* DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7. (*Adopted December 5, 2025*) (*Served December 10, 2025*)

DECISION

The Commission on State Mandates (Commission) heard and decided this Decision and Parameters and Guidelines during a regularly scheduled hearing on December 5, 2025. No witnesses appeared.

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

The Commission adopted the Proposed Decision and Parameters and Guidelines by a vote of 6-0, as follows:

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

I. Summary of the Mandate

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

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

- Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State,[1] following the Attorney General's condensed ballot title and summary, as follows:
    a. After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.[2]
    b. After the text "Opponents:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.[3]
    c. If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then "Supporters:" shall be followed by "None submitted." If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then "Opponents:" shall be followed by "None submitted."[4]

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

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

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

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

II. Procedural History

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

Commission staff issued the Draft Proposed Decision and Parameters and Guidelines on September 9, 2025.[8] On September 30, 2025, the State Controller's Office filed comments on the Draft Proposed Decision and Parameters and Guidelines recommending no changes.[9] No other comments were filed.

III. Discussion

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

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

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

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

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

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

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller (Controller) within 120 days of the issuance date for the claiming instructions.

[5] Exhibit A, Test Claim Decision.

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

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

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

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

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

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

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

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

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

Section V.B. addresses indirect costs and contains "boilerplate language." Section V.B. allows a claimant to calculate indirect costs by either using the federal de minimis indirect cost rate identified in Office of Management and Budget (OMB) Guidelines, which are currently in title 2 of the Code of Federal Regulations (CFR), Chapter I and Chapter II, Part 200 et seq., or by preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds the federal de minimis rate. Until September 30, 2024, the federal de minimis indirect cost rate was 10 percent. Effective October 1, 2024, the federal de minimis indirect cost rate increased to 15 percent.[10] The proposed Parameters and Guidelines edits the boilerplate language to delete references to 10 percent and instead simply refers to the de minimis indirect cost rate percentage allowed by the OMB Guidelines, with a footnote indicating that the rate increased from 10 percent to 15 percent, effective October 1, 2024, as follows:

> B. Indirect Cost Rates
>
> Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central

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

government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. Claimants have the option of using the federal de minimis indirect cost rate percentage of direct labor identified in the Office of Management and Budget Circular, at Code of Federal Regulations, title 2, section 200.414(f) ~~10 percent of direct labor~~, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds the federal de minimis rate~~10 percent~~.[11]

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

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

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

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

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

mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

Thus, for purposes of this program, claimants will have the option of using the de minimis indirect cost rate of 10 percent for costs incurred from July 1, 2023, to September 30, 2024. Beginning October 1, 2024, that rate increases to 15 percent in accordance with OMB Guidelines.

E. <u>Offsetting Revenues and Reimbursements (Section VII. Offsetting Revenues and Reimbursements)</u>

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

F. <u>The Remaining Sections of the Parameters and Guidelines</u>

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

IV. Conclusion

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

PARAMETERS AND GUIDELINES[12]

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

Elections: Ballot Label

24-TC-01

Period of reimbursement begins July 1, 2023

I. SUMMARY OF THE MANDATE

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

On July 25, 2025, the Commission on State Mandates (Commission) adopted a Decision finding that the test claim statute imposes a reimbursable state-mandated program upon counties within the meaning of article XIII B, section 6 of the California

[12] Please note that the Decision and Parameters and Guidelines is a single document and must be read as a whole. It is not intended to be separated and should be posted in its entirety.

Constitution and Government Code section 17514. The Commission approved this Test Claim for the following reimbursable activities:

- Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State,[13] following the Attorney General's condensed ballot title and summary, as follows:
  - After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.[14]
  - After the text "Opponents:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.[15]
  - If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then "Supporters:" shall be followed by "None submitted." If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then "Opponents:" shall be followed by "None submitted."[16]

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

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

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

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

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

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

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

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

IV. REIMBURSABLE ACTIVITIES

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

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

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

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

- Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State,[17] following the Attorney General's condensed ballot title and summary, as follows:
  - After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.[18]
  - After the text "Opponents:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.[19]
  - If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then "Supporters:" shall be followed by "None submitted." If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then "Opponents:" shall be followed by "None submitted."[20]

V. CLAIM PREPARATION AND SUBMISSION

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

A. Direct Cost Reporting

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

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits

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

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

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

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

divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

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

3. Contracted Services

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

4. Fixed Assets

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

B. Indirect Cost Rates

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

Compensation for indirect costs is eligible for reimbursement in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. Claimants have the option of using the federal de minimis indirect cost rate percentage of direct labor identified in the Office of Management and Budget Circular, at Code of Federal Regulations, title 2, section 200.414(f), excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds the de minimis rate.[21]

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

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

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

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

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

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed pursuant to this chapter[22] is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period

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

subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

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

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

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

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

IX. REMEDIES BEFORE THE COMMISSION

Upon request of an eligible claimant, the Commission shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

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

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

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

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

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

On December 10, 2025, I served the:

- **Current Mailing List dated December 3, 2025**
- **Decision and Parameters and Guidelines adopted December 5, 2025**

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

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on December 10, 2025 at Sacramento, California.

Jill Magee

Jill Magee
Commission on State Mandates
980 Ninth Street, Suite 300
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COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 12/3/25

Claim Number: 24-TC-01

Matter: Elections: Ballot Label

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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September 2, 2026

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

Re: Draft Proposed Statewide Cost Estimate, Schedule for Comments, and Notice of Hearing
Elections: Ballot Label, 24-TC-01
Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051

Dear Ms. Kato and Mr. Lemus:

The Draft Proposed Statewide Cost Estimate for the above-captioned matter is enclosed for your review and comment.

Written Comments: Written comments may be filed on the Draft Proposed Statewide Cost Estimate by **September 14, 2026**. You are advised that comments filed with the Commission are required to be electronically filed (e-filed) in an unlocked legible and searchable PDF file, using the Commission's Dropbox. (Cal. Code Regs., tit. 2, § 1181.3(f).) Refer to https://www.csm.ca.gov/dropbox.shtml on the Commission's website for electronic filing instructions. If e-filing would cause the filer undue hardship or significant prejudice, filing may occur by first class mail, overnight delivery or personal service only upon approval of a request to the executive director. (Cal. Code Regs., tit. 2, § 1181.3(j).)

Hearing: This matter is set for hearing on **Friday, October 9, 2026, in person at 10:00 a.m., at The Jesse M. Unruh State Office Building, 915 Capitol Mall, Room 121, The Boardroom, Sacramento, California, 95814 and via Zoom.**

The Proposed Statewide Cost Estimate will be issued on or about September 25, 2026.

This matter is proposed for the Consent Calendar. Please let us know in advance if you oppose having this item placed on the Consent Calendar.

Please also notify Commission staff not later than noon on the Tuesday prior to the hearing, October 6, 2026, that you or a witness you are bringing plan to testify and please specify the names of the people who will be speaking for inclusion on the witness list and the names and email addresses of the people who will be speaking both in person and remotely to receive a hearing panelist link in Zoom.

The last communication from Commission staff will be the Proposed Statewide Cost Estimate, which will be issued approximately two weeks prior to the hearing, and it is incumbent upon the participants to let Commission staff know if they wish to testify or bring witnesses.

Very truly yours,

Juliana F. Gmur
Executive Director

Hearing Date: October 9, 2026

ITEM ___

DRAFT PROPOSED STATEWIDE COST ESTIMATE

$760,943 - $5,396,332
Initial Claim Period

Fiscal Years 2023-2024 and 2024-2025

$77,355 - $548,317 Plus the Implicit Price Deflator[1]
Fiscal Year 2025-2026 and Following

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

Elections: Ballot Label

24-TC-01

The Commission on State Mandates (Commission) adopted this Statewide Cost Estimate by a vote of [vote count will be included in the adopted Statewide Cost Estimate] during a regularly scheduled hearing on October 9, 2026 as follows:

Member	Vote
Lee Adams, County Supervisor	
Karen Greene Ross, Public Member	
Deborah Gallegos, Representative of the State Controller	
William Pahland, Representative of the State Treasurer, Vice Chairperson	
Michele Perrault, Representative of the Director of the Department of Finance, Chairperson	
Alexander Powell, Representative of the Director of the Office of Land Use and Climate Innovation	

[1] Costs may be higher or lower depending on the number of statewide ballot measures on the ballot. Since the reimbursable activities are performed only as part of those elections that include statewide ballot measures, costs may not be incurred every year or may show high fluctuations from one year to the next. For example, costs will be higher in fiscal year 2026-2027 than during the initial claiming period because there are 14 statewide ballot measures approved for the November 3, 2026 general election ballot and there were only 10 statewide ballot measures on the November 5, 2024 general election ballot.

STAFF ANALYSIS

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

This Statewide Cost Estimate addresses state-mandated activities arising from changes made to Elections Code section 9051, also known as the "Ballot DISCLOSE Act, effective January 1, 2023.

The Commission adopted the Test Claim Decision on July 25, 2025,[2] and the Decision and Parameters and Guidelines on December 5, 2025, approving reimbursement beginning July 1, 2023, for any county, or city and county subject to the taxing restrictions of article XIII A and XIII C, and the spending limits of article XIII B, of the California Constitution, whose costs for this program are paid for from proceeds of taxes and incurs increased costs as a result of this mandate, is eligible to claim reimbursement.[3]

The initial reimbursement period is July 1, 2023 through June 30, 2025. Eligible claimants were required to file initial claims with the State Controller's Office (Controller) by July 8, 2026. Late initial reimbursement claims may be filed until July 8, 2027, but will incur a 10 percent late filing penalty of the total amount of the initial claim without limitation.[4]

Reimbursable Activities

The Commission approved the following reimbursable activity for this program:

> Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State,[5] following the Attorney General's condensed ballot title and summary, as follows:
>
> a. After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.[6]
>
> b. After the text "Opponents:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be

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[2] Exhibit A, Test Claim Decision.

[3] Exhibit B, Decision and Parameters and Guidelines.

[4] Government Code section 17561(d)(3).

[5] Exhibit A, Test Claim Decision, page 23, citing United States Code, title 52, sections 10503(b)(2)(A) and 10503(b)(4); Elections Code section 14201.

[6] Exhibit A, Test Claim Decision, page 23, citing Elections Code section 9051(c)(1)(A).

separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.[7]

c. If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then "Supporters:" shall be followed by "None submitted." If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then "Opponents:" shall be followed by "None submitted."[8]

<u>Offsetting Revenues and Reimbursements</u>

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

No offsetting revenues were claimed in the initial filings.

<u>Statewide Cost Estimate</u>

Staff reviewed six unaudited reimbursement claims submitted by one city and county and four county claimants, as compiled by the Controller. Staff developed the Statewide Cost Estimate based on the assumptions and methodology discussed herein.

Table 1. Initial Reimbursement Period Cost Estimate

Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State, following the Attorney General's condensed ballot title and summary, as follows: a. After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure. b. After the text "Opponents:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information	$755,478 - $5,954,244

[7] Exhibit A, Test Claim Decision, page 23, citing Elections Code section 9051(c)(1)(B).

[8] Exhibit A, Test Claim Decision, page 23, citing Elections Code section 9051(c)(1)(G).

guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure. c. If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then "Supporters:" shall be followed by "None submitted." If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then "Opponents:" shall be followed by "None submitted."	
Total Direct Costs	$755,478 - $5,954,244
Indirect Costs identified	$5,465 - $41,680
Offsetting Revenues or Other Reimbursements	-($0)
Subtotal	$760,943 - $5,995,924
10 Percent Late Filing Penalty	-($0 - $599,592)
Total Costs	**$760,943 - $5,396,332**

Table 2. Estimated Annual Costs for Fiscal Year 2025-2026 and Following

Print the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State, following the Attorney General's condensed ballot title and summary, as follows: a. After the text "Supporters:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure. b. After the text "Opponents:" a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they oppose the ballot measure.	$71,890 - $544,505

c. If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then "Supporters:" shall be followed by "None submitted." If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then "Opponents:" shall be followed by "None submitted."	
Total Direct Costs	$71,890 - $544,505
Indirect Costs identified	$5,465 - $3,812
Offsetting Revenue	-($0)
Subtotal	$77,355 - $548,317
Late Filing Penalty	-($0)
Total Costs	**$77,355 - $548,317**

Assumptions

1. The amount claimed for the initial period of reimbursement may be higher if late or amended claims are filed. Of the 58 eligible claimants, only five—the Counties of San Francisco, Solano, Santa Clara, San Joaquin, and Contra Costa—filed claims for the initial period of reimbursement from July 1, 2023 through June 30, 2025.
2. For purposes of calculating the high-end projection for the initial period of reimbursement of this Statewide Cost Estimate, it is presumed that no late or amended claims will be filed by the five claimants. This Statewide Cost Estimate is based on the initial claims filed and the claims which the 53 eligible non-filer claimants could file late.
3. Average costs are based on the actual number of ballot measures during the initial claiming period, fiscal years 2023-2024 and 2024-2025. During this time, only one statewide ballot measure was on the March 5, 2024, primary election ballot[9] and 10 statewide ballot measures were on the November 5, 2024 general election ballot.[10] Future cost projections are based on the actual number of ballot measures during the first fiscal year after the initial claiming period. There

[9] Exhibit A, Test Claim Decision, page 3, citing to Primary Election State Voter Information Guide, March 5, 2024, page 5; Secretary of State, 2024 Ballot Measure Contribution Totals, https://www.sos.ca.gov/campaign-lobbying/helpful-resources/measure-contributions/2024-ballot-measure-contribution-totals (accessed on August 31, 2026).

[10] Secretary of State, 2024 Ballot Measure Contribution Totals, https://www.sos.ca.gov/campaign-lobbying/helpful-resources/measure-contributions/2024-ballot-measure-contribution-totals (accessed on August 31, 2026).

was one statewide ballot measure on the November 4, 2025, statewide special election ballot[11] and none on the June 2, 2026, primary election ballot.[12]

4. Since few eligible claimants filed initial claims, basing the calculations on the number of filer and non-filer counties will likely skew the results and not result in a reliable projection. Therefore, the high-end projected Statewide Cost Estimate for the initial period of reimbursement and the estimate for Fiscal Year 2025-2026 and following are based on the number of registered voters in the filer and non-filer counties as set forth in the Secretary of State's November 5, 2024, General Election, 123 Day Report of Registration[13] and the June 2, 2026, Primary Election, 154 Day Report of Registration.[14]

5. Projected indirect costs are low because overhead was only claimed in one claim or 16.6% of claims filed. Of the five filers, four contracted for the services to perform the activity and, thus, no overhead was claimed by those filers.

6. Costs may be higher or lower depending on the number of statewide ballot measures on the ballot. Since the reimbursable activities are performed only as part of those elections that include statewide ballot measures, costs may not be incurred every year or may show high fluctuations from one year to the next. For example, costs will be higher in fiscal year 2026-2027 than during the initial claiming period because there are 14 statewide ballot measures approved for the November 3, 2026 general election ballot[15] and there were only 10 statewide ballot measures on the November 5, 2024 general election ballot.[16]

7. Costs may be higher or lower depending on the amount of text needed for the ballot labels for each statewide ballot measure. Since the reimbursable activities

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[11] Secretary of State, 2025 Ballot Measure Contribution Totals, https://www.sos.ca.gov/campaign-lobbying/helpful-resources/measure-contributions/2025-ballot-measure-contribution-totals (accessed on August 31, 2026).

[12] Secretary of State, 2026 Ballot Measure Contribution Totals, https://www.sos.ca.gov/campaign-lobbying/helpful-resources/measure-contributions/2026-ballot-measure-contribution-totals (accessed on August 31, 2026).

[13] Exhibit X (1), Secretary of State, November 5, 2024, General Election, 123 Day Report of Registration, https://elections.cdn.sos.ca.gov/ror/123day-gen-2024/county.pdf (accessed on August 19, 2026).

[14] Exhibit X (2), Secretary of State, June 2, 2026, Primary Election, 154 Day Report of Registration, https://elections.cdn.sos.ca.gov/ror/154day-primary-2026/county.pdf (accessed on August 19, 2026).

[15] Secretary of State, 2026 Ballot Measure Contribution Totals, https://www.sos.ca.gov/campaign-lobbying/helpful-resources/measure-contributions/2026-ballot-measure-contribution-totals (accessed on August 31, 2026).

[16] Secretary of State, 2024 Ballot Measure Contribution Totals, https://www.sos.ca.gov/campaign-lobbying/helpful-resources/measure-contributions/2024-ballot-measure-contribution-totals (accessed on August 31, 2026).

are performed only as part of those elections that include statewide ballot measures, costs may not be incurred every year or may show fluctuations from one year to the next.

8. Costs may be lower than projected if either no reimbursable costs were incurred or if costs of less than $1,000 were incurred by non-filers, in which case a late reimbursement claim cannot be filed.[17]
9. Costs may be lower if the Controller audits the claims and determines that costs were improperly claimed or were not supported or that other offsetting revenues (i.e., funds that are not the claimant's proceeds of taxes) were used by a claimant to pay for the reimbursement activities.

Methodology

A. Initial Reimbursement Period Cost Estimate

As explained below, the low-end statewide cost estimate represents the costs actually claimed. The high-end statewide cost estimate represents the costs actually claimed plus the costs that could be claimed in late claims. These estimates are based in part on 26,899,157 registered voters statewide in 2024[18] and the average number of statewide ballot measures per election during the initial claiming period.

The Activity consists of printing the supporter and opponent lists in the ballot label for statewide ballot measures, including in other languages when required by state or federal law and instructed to do so by the Secretary of State. The Activity estimated claims are calculated by using the average costs claimed per statewide ballot measure, per registered voter in the filer counties, multiplied by the number of registered voters in the eligible claimant counties that have not yet filed claims and the average number of statewide ballot measures per election during the initial claiming period.

Number of statewide ballot measures during the initial claiming period [11] / number of elections during the initial claiming period [2] = the average number of statewide ballot measures per election [5.5]

Activity actual costs claimed [$755,478] / the number of registered voters in the filer counties in 2024 [3,594,504] / the average number of statewide ballot measures per election [5.5] = average Activity cost per registered voter per statewide ballot measure [$0.04]

Average Activity cost per registered voter per ballot measure in filer counties [$0.04] x number of registered voters in non-filer counties in 2024 [23,630,755] x the average number of statewide ballot measures per election [5.5] = total estimated non-filer Activity costs [$5,198,766]

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[17] Government Code section 17564.

[18] Exhibit X (1), Secretary of State, November 5, 2024, General Election, 123 Day Report of Registration, https://elections.cdn.sos.ca.gov/ror/123day-gen-2024/county.pdf (accessed on August 19, 2026).

Activity actual costs claimed [$755,478] + estimated non-filer Activity costs that could be claimed in late claims [$5,198,766] = Total potential Activity costs [$5,954,244]

Indirect Costs: The low-end of the range for indirect costs is those indirect costs actually claimed. The high-end, in addition to indirect costs actually claimed, 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 [$5,465] / Direct Costs Actually Claimed [$755,478] = Average Indirect Cost Rate [0.7%].

Indirect Cost Rate [0.7%] x Estimated Direct Costs (sum of all estimated activity costs for the initial claim period) [$5,954,244] = High-End of the Estimated Indirect Costs [$41,680].

Offsetting Revenues: Both the low-end and the high-end are $0 because none of the initial claims compiled by the Controller reported offsetting revenues and thus, there is no basis upon which to predict offsetting revenues.

Late Filing Penalties: The low-end is $0 because none of the initial claims compiled by the Controller were assessed a late filing penalty. The high-end assumes that all non-filers will file claims for the initial period of reimbursement, which will be subject to a late filing penalty of ten percent of non-filer direct plus indirect costs.

Estimated Non-filer Direct and Indirect Costs [$5,995,924] x (10% late filing penalty) = Estimated Non-filer Late Filing Penalties [$599,592].

Actual Late Filing Penalties [$0] + Estimated Non-filer Late Filing Penalties [$599,592] = High-End of Estimated Late Filing Penalties [$599,592].

B. Projected Annual Costs for Fiscal Year 2025-2026 and Following

Beginning in fiscal year 2025-2026, future statewide costs are estimated to range from $77,355 to $548,317 annually. These estimates are based on 27,225,259 registered voters statewide in 2026[19] and the average number of actual statewide ballot measures per election in fiscal year 2025-2026.

The low-end of the range assumes that the same claimants that filed reimbursement claims for the initial period of reimbursement will continue to file annual reimbursement claims. The calculation is based on the number of registered voters, cost per ballot, and number of actual ballot measures in fiscal year 2025-2026. The high-end of the range assumes that all eligible claimants will file annual claims and is calculated by using the average costs claimed per statewide ballot measure, per registered voter in the filer counties multiplied by the average number of statewide ballot measures and the

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[19] Exhibit X (2), Secretary of State, June 2, 2026, Primary Election, 154 Day Report of Registration, https://elections.cdn.sos.ca.gov/ror/154day-primary-2026/county.pdf (accessed on August 19, 2026).

number of registered voters in the eligible claimant counties that have not yet filed claims.

> Number of statewide ballot measures during fiscal year 2025-2026 [1] / number of elections during fiscal year 2025-2026 [2] = the average number of statewide ballot measures per election in fiscal year 2025-2026 [0.5]
>
> Average Activity cost per registered voter per statewide ballot measure in filer counties during the initial reimbursement period [$0.04] x number of registered voters in filer counties in 2026 [3,594,504] x the average number of statewide ballot measures per election in fiscal year 2025-2026 [0.5] = total estimated filer Activity costs [$71,890]
>
> Average Activity cost per registered voter per statewide ballot measure in filer counties during the initial reimbursement period [$0.04] x number of registered voters in non-filer counties in 2024 [23,630,755] x the average number of statewide ballot measures per election [0.5] = total estimated non-filer Activity costs [$472,615]
>
> Estimated filer Activity costs [$71,890] + estimated non-filer Activity costs [$472,615] = Total potential Activity costs [$544,505]

Indirect Costs: The low-end of the range for indirect costs is those indirect costs actually claimed during the initial claiming period. The high-end, in addition to indirect costs actually claimed, assumes that all eligible claimants will file claims for indirect costs at the same average rate actually claimed during the initial claiming period.

> Indirect Costs Actually Claimed [$5,465] / Direct Costs Actually Claimed [$755,478] = Average Indirect Cost Rate [0.7%].
>
> Indirect Cost Rate [0.7%] x Estimated Direct Costs (sum of all estimated activity costs for the initial claim period) [$544,505] = High-End of the Estimated Indirect Costs [$3,812].

Offsetting Revenues: Both the low-end and the high-end are $0 because none of the initial claims compiled by the Controller reported offsetting revenues and thus, there is no basis upon which to predict offsetting revenues.

Late Filing Penalties: Both the low-end and the high-end are $0 because, in the future, these claims will be part of annual claiming. In addition, there is no basis upon which to predict the filing of late claims and a late filing penalty.

Draft Proposed Statewide Cost Estimate

On September 2, 2026, Commission staff issued the Draft Proposed Statewide Cost Estimate.[20]

Staff Recommendation

Staff recommends that the Commission adopt this Statewide Cost Estimate of $760,943 - $5,396,332 for the Initial Claim Period that began on July 1, 2023 and ends on June

[20] Exhibit C, Draft Proposed Statewide Cost Estimate.

30, 2025 and $77,355 - $548,317 plus the Implicit Price Deflator for fiscal year 2025-2026 and following.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

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

On September 2, 2026, I served the:

- **Current Mailing List dated August 28, 2026**
- **Draft Proposed Statewide Cost Estimate, Schedule for Comments, and Notice of Hearing issued September 2, 2026**

  Elections: Ballot Label, 24-TC-01
  Statutes 2022, Chapter 751, Section 5 (AB 1416); Elections Code Section 9051

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on September 2, 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: 8/28/26

Claim Number: 24-TC-01

Matter: Elections: Ballot Label

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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Report of Registration as of July 5, 2024
Registration by County

County	Eligible	Total Registered	Democratic	Republican	American Independent	Green
Alameda	1,134,121	945,115	562,129	110,316	24,175	6,220
Percent		**83.33%**	**59.48%**	**11.67%**	**2.56%**	**0.66%**
Alpine	994	941	402	218	57	8
Percent		**94.67%**	**42.72%**	**23.17%**	**6.06%**	**0.85%**
Amador	28,684	25,926	6,810	12,638	1,575	127
Percent		**90.38%**	**26.27%**	**48.75%**	**6.07%**	**0.49%**
Butte	170,049	120,718	41,511	45,307	6,346	802
Percent		**70.99%**	**34.39%**	**37.53%**	**5.26%**	**0.66%**
Calaveras	36,450	32,316	8,172	15,463	2,056	169
Percent		**88.66%**	**25.29%**	**47.85%**	**6.36%**	**0.52%**
Colusa	13,138	10,417	3,244	4,226	415	30
Percent		**79.29%**	**31.14%**	**40.57%**	**3.98%**	**0.29%**
Contra Costa	798,999	709,982	378,193	133,499	26,643	3,400
Percent		**88.86%**	**53.27%**	**18.80%**	**3.75%**	**0.48%**
Del Norte	18,351	14,636	4,334	5,967	859	102
Percent		**79.76%**	**29.61%**	**40.77%**	**5.87%**	**0.70%**
El Dorado	144,041	132,045	40,275	55,350	7,487	636
Percent		**91.67%**	**30.50%**	**41.92%**	**5.67%**	**0.48%**
Fresno	648,083	507,041	193,551	165,457	21,621	1,897
Percent		**78.24%**	**38.17%**	**32.63%**	**4.26%**	**0.37%**
Glenn	19,003	13,579	3,691	6,464	632	41
Percent		**71.46%**	**27.18%**	**47.60%**	**4.65%**	**0.30%**
Humboldt	104,918	82,480	37,854	20,266	3,546	1,372
Percent		**78.61%**	**45.89%**	**24.57%**	**4.30%**	**1.66%**
Imperial	112,869	87,827	40,456	19,847	2,737	321
Percent		**77.81%**	**46.06%**	**22.60%**	**3.12%**	**0.37%**
Inyo	14,513	10,771	3,704	4,169	543	72
Percent		**74.22%**	**34.39%**	**38.71%**	**5.04%**	**0.67%**
Kern	564,483	445,284	151,827	165,276	20,635	1,505
Percent		**78.88%**	**34.10%**	**37.12%**	**4.63%**	**0.34%**
Kings	87,493	62,723	20,336	24,792	2,736	215
Percent		**71.69%**	**32.42%**	**39.53%**	**4.36%**	**0.34%**

Report of Registration as of July 5, 2024
Registration by County

County	Libertarian	Peace and Freedom	Unknown	Other	No Party Preference
Alameda	6,519	5,616	66	5,294	224,780
Percent	**0.69%**	**0.59%**	**0.01%**	**0.56%**	**23.78%**
Alpine	18	3	2	8	225
Percent	**1.91%**	**0.32%**	**0.21%**	**0.85%**	**23.91%**
Amador	501	83	21	108	4,063
Percent	**1.93%**	**0.32%**	**0.08%**	**0.42%**	**15.67%**
Butte	2,035	686	822	433	22,776
Percent	**1.69%**	**0.57%**	**0.68%**	**0.36%**	**18.87%**
Calaveras	609	140	90	369	5,248
Percent	**1.88%**	**0.43%**	**0.28%**	**1.14%**	**16.24%**
Colusa	127	71	5	29	2,270
Percent	**1.22%**	**0.68%**	**0.05%**	**0.28%**	**21.79%**
Contra Costa	6,603	3,781	2,596	2,403	152,864
Percent	**0.93%**	**0.53%**	**0.37%**	**0.34%**	**21.53%**
Del Norte	226	100	9	49	2,990
Percent	**1.54%**	**0.68%**	**0.06%**	**0.33%**	**20.43%**
El Dorado	2,664	430	7	1,182	24,014
Percent	**2.02%**	**0.33%**	**0.01%**	**0.90%**	**18.19%**
Fresno	5,556	3,624	2,761	8,479	104,095
Percent	**1.10%**	**0.71%**	**0.54%**	**1.67%**	**20.53%**
Glenn	175	76	7	76	2,417
Percent	**1.29%**	**0.56%**	**0.05%**	**0.56%**	**17.80%**
Humboldt	1,250	617	457	872	16,246
Percent	**1.52%**	**0.75%**	**0.55%**	**1.06%**	**19.70%**
Imperial	740	822	737	388	21,779
Percent	**0.84%**	**0.94%**	**0.84%**	**0.44%**	**24.80%**
Inyo	168	57	54	27	1,977
Percent	**1.56%**	**0.53%**	**0.50%**	**0.25%**	**18.35%**
Kern	5,836	3,472	5,363	1,392	89,978
Percent	**1.31%**	**0.78%**	**1.20%**	**0.31%**	**20.21%**
Kings	794	474	556	258	12,562
Percent	**1.27%**	**0.76%**	**0.89%**	**0.41%**	**20.03%**

Report of Registration as of July 5, 2024
Registration by County

County	Eligible	Total Registered	Democratic	Republican	American Independent	Green
Lake	51,129	37,005	13,758	11,809	2,281	315
Percent		**72.38%**	**37.18%**	**31.91%**	**6.16%**	**0.85%**
Lassen	21,179	14,564	2,380	8,378	947	56
Percent		**68.77%**	**16.34%**	**57.53%**	**6.50%**	**0.38%**
Los Angeles	6,656,516	5,668,603	2,976,209	1,025,622	181,301	26,298
Percent		**85.16%**	**52.50%**	**18.09%**	**3.20%**	**0.46%**
Madera	95,094	75,888	24,439	29,811	3,577	291
Percent		**79.80%**	**32.20%**	**39.28%**	**4.71%**	**0.38%**
Marin	183,020	170,096	106,185	21,757	5,564	1,086
Percent		**92.94%**	**62.43%**	**12.79%**	**3.27%**	**0.64%**
Mariposa	13,756	11,529	3,146	5,392	626	66
Percent		**83.81%**	**27.29%**	**46.77%**	**5.43%**	**0.57%**
Mendocino	66,933	53,474	25,507	11,979	2,560	792
Percent		**79.89%**	**47.70%**	**22.40%**	**4.79%**	**1.48%**
Merced	173,922	128,762	53,334	38,166	5,536	521
Percent		**74.03%**	**41.42%**	**29.64%**	**4.30%**	**0.40%**
Modoc	6,543	5,059	970	2,853	325	20
Percent		**77.32%**	**19.17%**	**56.39%**	**6.42%**	**0.40%**
Mono	8,890	7,501	2,965	2,266	357	59
Percent		**84.38%**	**39.53%**	**30.21%**	**4.76%**	**0.79%**
Monterey	255,593	211,571	109,152	43,786	7,484	1,089
Percent		**82.78%**	**51.59%**	**20.70%**	**3.54%**	**0.51%**
Napa	97,147	83,642	42,358	18,462	3,428	478
Percent		**86.10%**	**50.64%**	**22.07%**	**4.10%**	**0.57%**
Nevada	81,167	74,282	29,268	24,293	3,856	687
Percent		**91.52%**	**39.40%**	**32.70%**	**5.19%**	**0.92%**
Orange	2,201,208	1,825,735	677,192	620,159	69,616	6,778
Percent		**82.94%**	**37.09%**	**33.97%**	**3.81%**	**0.37%**
Placer	304,779	283,779	89,618	115,872	13,596	1,116
Percent		**93.11%**	**31.58%**	**40.83%**	**4.79%**	**0.39%**
Plumas	15,348	13,519	3,733	6,103	835	63
Percent		**88.08%**	**27.61%**	**45.14%**	**6.18%**	**0.47%**

Report of Registration as of July 5, 2024
Registration by County

County	Libertarian	Peace and Freedom	Unknown	Other	No Party Preference
Lake	551	332	122	275	7,562
Percent	**1.49%**	**0.90%**	**0.33%**	**0.74%**	**20.44%**
Lassen	263	65	11	92	2,372
Percent	**1.81%**	**0.45%**	**0.08%**	**0.63%**	**16.29%**
Los Angeles	49,018	42,235	37,101	53,708	1,277,111
Percent	**0.86%**	**0.75%**	**0.65%**	**0.95%**	**22.53%**
Madera	912	592	495	746	15,025
Percent	**1.20%**	**0.78%**	**0.65%**	**0.98%**	**19.80%**
Marin	1,446	481	439	1,324	31,814
Percent	**0.85%**	**0.28%**	**0.26%**	**0.78%**	**18.70%**
Mariposa	185	42	30	116	1,926
Percent	**1.60%**	**0.36%**	**0.26%**	**1.01%**	**16.71%**
Mendocino	772	394	195	116	11,159
Percent	**1.44%**	**0.74%**	**0.36%**	**0.22%**	**20.87%**
Merced	1,481	1,073	181	739	27,731
Percent	**1.15%**	**0.83%**	**0.14%**	**0.57%**	**21.54%**
Modoc	70	19	15	14	773
Percent	**1.38%**	**0.38%**	**0.30%**	**0.28%**	**15.28%**
Mono	107	46	2	49	1,650
Percent	**1.43%**	**0.61%**	**0.03%**	**0.65%**	**22.00%**
Monterey	2,134	1,384	1,808	495	44,239
Percent	**1.01%**	**0.65%**	**0.85%**	**0.23%**	**20.91%**
Napa	1,025	409	447	459	16,576
Percent	**1.23%**	**0.49%**	**0.53%**	**0.55%**	**19.82%**
Nevada	1,290	344	35	3,184	11,325
Percent	**1.74%**	**0.46%**	**0.05%**	**4.29%**	**15.25%**
Orange	22,001	9,330	52	5,410	415,197
Percent	**1.21%**	**0.51%**	**0.00%**	**0.30%**	**22.74%**
Placer	5,232	883	1,158	2,082	54,222
Percent	**1.84%**	**0.31%**	**0.41%**	**0.73%**	**19.11%**
Plumas	201	67	10	91	2,416
Percent	**1.49%**	**0.50%**	**0.07%**	**0.67%**	**17.87%**

Report of Registration as of July 5, 2024
Registration by County

County	Eligible	Total Registered	Democratic	Republican	American Independent	Green
Riverside	1,643,528	1,339,976	531,940	431,688	61,695	5,196
Percent		**81.53%**	**39.70%**	**32.22%**	**4.60%**	**0.39%**
Sacramento	1,116,752	874,006	395,482	221,898	39,105	4,441
Percent		**78.26%**	**45.25%**	**25.39%**	**4.47%**	**0.51%**
San Benito	43,814	36,670	17,331	10,196	1,473	160
Percent		**83.69%**	**47.26%**	**27.80%**	**4.02%**	**0.44%**
San Bernardino	1,470,868	1,178,861	472,063	354,984	56,918	4,896
Percent		**80.15%**	**40.04%**	**30.11%**	**4.83%**	**0.42%**
San Diego	2,352,568	1,938,788	798,084	536,286	85,369	8,512
Percent		**82.41%**	**41.16%**	**27.66%**	**4.40%**	**0.44%**
San Francisco	663,254	506,211	322,290	38,295	10,306	3,057
Percent		**76.32%**	**63.67%**	**7.57%**	**2.04%**	**0.60%**
San Joaquin	516,040	374,551	159,936	110,461	16,198	1,392
Percent		**72.58%**	**42.70%**	**29.49%**	**4.32%**	**0.37%**
San Luis Obispo	219,409	178,005	68,434	62,198	8,369	1,040
Percent		**81.13%**	**38.44%**	**34.94%**	**4.70%**	**0.58%**
San Mateo	514,592	434,140	243,658	63,666	12,452	1,951
Percent		**84.37%**	**56.12%**	**14.66%**	**2.87%**	**0.45%**
Santa Barbara	302,749	237,543	111,116	59,688	9,723	1,249
Percent		**78.46%**	**46.78%**	**25.13%**	**4.09%**	**0.53%**
Santa Clara	1,269,700	1,030,113	526,142	175,831	29,136	4,442
Percent		**81.13%**	**51.08%**	**17.07%**	**2.83%**	**0.43%**
Santa Cruz	194,405	167,117	99,449	24,090	5,428	1,606
Percent		**85.96%**	**59.51%**	**14.42%**	**3.25%**	**0.96%**
Shasta	137,843	112,993	24,935	57,843	6,429	499
Percent		**81.97%**	**22.07%**	**51.19%**	**5.69%**	**0.44%**
Sierra	2,617	2,166	559	994	116	11
Percent		**82.77%**	**25.81%**	**45.89%**	**5.36%**	**0.51%**
Siskiyou	34,660	27,737	7,830	11,934	1,714	172
Percent		**80.03%**	**28.23%**	**43.03%**	**6.18%**	**0.62%**
Solano	318,385	263,233	127,587	61,245	11,332	1,178
Percent		**82.68%**	**48.47%**	**23.27%**	**4.30%**	**0.45%**

Report of Registration as of July 5, 2024
Registration by County

County	Libertarian	Peace and Freedom	Unknown	Other	No Party Preference
Riverside	15,712	9,208	3,074	15,055	266,408
Percent	**1.17%**	**0.69%**	**0.23%**	**1.12%**	**19.88%**
Sacramento	11,464	6,236	4,816	3,363	187,201
Percent	**1.31%**	**0.71%**	**0.55%**	**0.38%**	**21.42%**
San Benito	449	199	25	200	6,637
Percent	**1.22%**	**0.54%**	**0.07%**	**0.55%**	**18.10%**
San Bernardino	13,519	9,939	3,937	15,367	247,238
Percent	**1.15%**	**0.84%**	**0.33%**	**1.30%**	**20.97%**
San Diego	24,241	10,975	7,286	10,740	457,295
Percent	**1.25%**	**0.57%**	**0.38%**	**0.55%**	**23.59%**
San Francisco	3,161	2,717	5,385	1,726	119,274
Percent	**0.62%**	**0.54%**	**1.06%**	**0.34%**	**23.56%**
San Joaquin	4,147	2,833	1,770	2,638	75,176
Percent	**1.11%**	**0.76%**	**0.47%**	**0.70%**	**20.07%**
San Luis Obispo	2,598	700	1,030	1,326	32,310
Percent	**1.46%**	**0.39%**	**0.58%**	**0.74%**	**18.15%**
San Mateo	3,314	1,825	2,212	2,433	102,629
Percent	**0.76%**	**0.42%**	**0.51%**	**0.56%**	**23.64%**
Santa Barbara	2,725	1,355	1,701	1,299	48,687
Percent	**1.15%**	**0.57%**	**0.72%**	**0.55%**	**20.50%**
Santa Clara	9,047	5,562	280	2,131	277,542
Percent	**0.88%**	**0.54%**	**0.03%**	**0.21%**	**26.94%**
Santa Cruz	1,958	1,008	148	1,660	31,770
Percent	**1.17%**	**0.60%**	**0.09%**	**0.99%**	**19.01%**
Shasta	1,865	550	57	894	19,921
Percent	**1.65%**	**0.49%**	**0.05%**	**0.79%**	**17.63%**
Sierra	42	3	0	35	406
Percent	**1.94%**	**0.14%**	**0.00%**	**1.62%**	**18.74%**
Siskiyou	458	157	213	23	5,236
Percent	**1.65%**	**0.57%**	**0.77%**	**0.08%**	**18.88%**
Solano	3,084	1,703	553	1,307	55,244
Percent	**1.17%**	**0.65%**	**0.21%**	**0.50%**	**20.99%**

Report of Registration as of July 5, 2024
Registration by County

County	Eligible	Total Registered	Democratic	Republican	American Independent	Green
Sonoma	354,070	301,841	171,690	55,410	11,029	2,373
Percent		**85.25%**	**56.88%**	**18.36%**	**3.65%**	**0.79%**
Stanislaus	364,849	287,168	108,380	101,329	12,753	1,001
Percent		**78.71%**	**37.74%**	**35.29%**	**4.44%**	**0.35%**
Sutter	66,857	53,013	16,015	21,956	2,364	161
Percent		**79.29%**	**30.21%**	**41.42%**	**4.46%**	**0.30%**
Tehama	46,390	36,653	8,412	18,030	2,156	114
Percent		**79.01%**	**22.95%**	**49.19%**	**5.88%**	**0.31%**
Trinity	13,078	7,255	2,192	2,791	441	81
Percent		**55.47%**	**30.21%**	**38.47%**	**6.08%**	**1.12%**
Tulare	291,272	213,200	69,068	80,614	9,701	773
Percent		**73.20%**	**32.40%**	**37.81%**	**4.55%**	**0.36%**
Tuolumne	41,399	34,828	10,046	15,968	2,006	174
Percent		**84.13%**	**28.84%**	**45.85%**	**5.76%**	**0.50%**
Ventura	579,390	511,538	221,337	148,904	21,038	2,252
Percent		**88.29%**	**43.27%**	**29.11%**	**4.11%**	**0.44%**
Yolo	154,578	114,924	58,606	23,766	4,441	725
Percent		**74.35%**	**51.00%**	**20.68%**	**3.86%**	**0.63%**
Yuba	57,677	42,559	12,090	17,118	2,450	176
Percent		**73.79%**	**28.41%**	**40.22%**	**5.76%**	**0.41%**
State Total	**26,899,157**	**22,171,899**	**10,241,375**	**5,483,146**	**848,094**	**104,264**
Percent		**82.43%**	**46.19%**	**24.73%**	**3.83%**	**0.47%**

Report of Registration as of July 5, 2024
Registration by County

County	Libertarian	Peace and Freedom	Unknown	Other	No Party Preference
Sonoma	3,580	1,486	1,545	2,735	51,993
Percent	**1.19%**	**0.49%**	**0.51%**	**0.91%**	**17.23%**
Stanislaus	3,471	1,888	1,565	2,243	54,538
Percent	**1.21%**	**0.66%**	**0.54%**	**0.78%**	**18.99%**
Sutter	735	293	316	3,958	7,215
Percent	**1.39%**	**0.55%**	**0.60%**	**7.47%**	**13.61%**
Tehama	559	195	158	122	6,907
Percent	**1.53%**	**0.53%**	**0.43%**	**0.33%**	**18.84%**
Trinity	140	56	47	62	1,445
Percent	**1.93%**	**0.77%**	**0.65%**	**0.85%**	**19.92%**
Tulare	2,603	1,646	2,019	2,505	44,271
Percent	**1.22%**	**0.77%**	**0.95%**	**1.17%**	**20.77%**
Tuolumne	659	142	3	55	5,775
Percent	**1.89%**	**0.41%**	**0.01%**	**0.16%**	**16.58%**
Ventura	5,874	2,725	2,114	5,581	101,713
Percent	**1.15%**	**0.53%**	**0.41%**	**1.09%**	**19.88%**
Yolo	1,271	615	5	258	25,237
Percent	**1.11%**	**0.54%**	**0.00%**	**0.22%**	**21.96%**
Yuba	676	312	298	384	9,055
Percent	**1.59%**	**0.73%**	**0.70%**	**0.90%**	**21.28%**
State Total	**237,861**	**142,076**	**96,211**	**168,367**	**4,850,505**
Percent	**1.07%**	**0.64%**	**0.43%**	**0.76%**	**21.88%**

Report of Registration as of December 30, 2025
Registration by County

County	Eligible	Total Registered	Democratic	Republican	American Independent	Green
Alameda	1,154,543	962,800	557,368	116,397	26,965	6,893
Percent		**83.39%**	**57.89%**	**12.09%**	**2.80%**	**0.72%**
Alpine	989	940	395	221	59	9
Percent		**95.05%**	**42.02%**	**23.51%**	**6.28%**	**0.96%**
Amador	28,722	27,010	6,703	13,381	1,719	126
Percent		**94.04%**	**24.82%**	**49.54%**	**6.36%**	**0.47%**
Butte	171,358	126,413	42,039	47,851	6,940	802
Percent		**73.77%**	**33.26%**	**37.85%**	**5.49%**	**0.63%**
Calaveras	36,293	33,276	7,978	16,320	2,225	149
Percent		**91.69%**	**23.98%**	**49.04%**	**6.69%**	**0.45%**
Colusa	13,296	11,014	3,335	4,526	473	35
Percent		**82.84%**	**30.28%**	**41.09%**	**4.29%**	**0.32%**
Contra Costa	806,580	732,464	379,251	141,721	29,887	3,715
Percent		**90.81%**	**51.78%**	**19.35%**	**4.08%**	**0.51%**
Del Norte	18,507	15,643	4,449	6,449	946	102
Percent		**84.52%**	**28.44%**	**41.23%**	**6.05%**	**0.65%**
El Dorado	145,611	138,658	40,947	58,376	8,560	678
Percent		**95.22%**	**29.53%**	**42.10%**	**6.17%**	**0.49%**
Fresno	663,492	525,147	194,703	173,582	23,629	2,043
Percent		**79.15%**	**37.08%**	**33.05%**	**4.50%**	**0.39%**
Glenn	19,538	14,165	3,772	6,728	668	40
Percent		**72.50%**	**26.63%**	**47.50%**	**4.72%**	**0.28%**
Humboldt	106,036	87,169	39,175	21,354	4,157	1,504
Percent		**82.21%**	**44.94%**	**24.50%**	**4.77%**	**1.73%**
Imperial	115,325	93,938	41,108	23,071	2,909	305
Percent		**81.46%**	**43.76%**	**24.56%**	**3.10%**	**0.32%**
Inyo	14,444	10,846	3,633	4,192	572	50
Percent		**75.09%**	**33.50%**	**38.65%**	**5.27%**	**0.46%**
Kern	576,028	464,185	154,522	173,926	22,137	1,562
Percent		**80.58%**	**33.29%**	**37.47%**	**4.77%**	**0.34%**
Kings	88,273	59,252	18,229	24,418	2,732	190
Percent		**67.12%**	**30.77%**	**41.21%**	**4.61%**	**0.32%**

Report of Registration as of December 30, 2025
Registration by County

County	Libertarian	Peace and Freedom	Unknown	Other	No Party Preference
Alameda	6,266	5,980	2	4,808	238,121
Percent	**0.65%**	**0.62%**	**0.00%**	**0.50%**	**24.73%**
Alpine	14	6	1	7	228
Percent	**1.49%**	**0.64%**	**0.11%**	**0.74%**	**24.26%**
Amador	515	85	5	78	4,398
Percent	**1.91%**	**0.31%**	**0.02%**	**0.29%**	**16.28%**
Butte	1,954	735	1,822	372	23,898
Percent	**1.55%**	**0.58%**	**1.44%**	**0.29%**	**18.90%**
Calaveras	612	139	89	319	5,445
Percent	**1.84%**	**0.42%**	**0.27%**	**0.96%**	**16.36%**
Colusa	126	76	9	19	2,415
Percent	**1.14%**	**0.69%**	**0.08%**	**0.17%**	**21.93%**
Contra Costa	6,411	3,932	2,665	2,558	162,324
Percent	**0.88%**	**0.54%**	**0.36%**	**0.35%**	**22.16%**
Del Norte	223	107	10	39	3,318
Percent	**1.43%**	**0.68%**	**0.06%**	**0.25%**	**21.21%**
El Dorado	2,667	468	12	1,182	25,768
Percent	**1.92%**	**0.34%**	**0.01%**	**0.85%**	**18.58%**
Fresno	5,402	3,901	2,763	7,004	112,120
Percent	**1.03%**	**0.74%**	**0.53%**	**1.33%**	**21.35%**
Glenn	165	76	10	73	2,633
Percent	**1.16%**	**0.54%**	**0.07%**	**0.52%**	**18.59%**
Humboldt	1,307	658	444	863	17,707
Percent	**1.50%**	**0.75%**	**0.51%**	**0.99%**	**20.31%**
Imperial	727	837	626	373	23,982
Percent	**0.77%**	**0.89%**	**0.67%**	**0.40%**	**25.53%**
Inyo	167	62	64	60	2,046
Percent	**1.54%**	**0.57%**	**0.59%**	**0.55%**	**18.86%**
Kern	5,502	3,556	4,625	1,410	96,945
Percent	**1.19%**	**0.77%**	**1.00%**	**0.30%**	**20.88%**
Kings	697	414	445	255	11,872
Percent	**1.18%**	**0.70%**	**0.75%**	**0.43%**	**20.04%**

Report of Registration as of December 30, 2025
Registration by County

County	Eligible	Total Registered	Democratic	Republican	American Independent	Green
Lake	51,099	37,957	13,489	12,592	2,428	331
Percent		**74.28%**	**35.54%**	**33.17%**	**6.40%**	**0.87%**
Lassen	22,117	15,235	2,401	8,832	997	53
Percent		**68.88%**	**15.76%**	**57.97%**	**6.54%**	**0.35%**
Los Angeles	6,709,873	5,866,762	3,000,833	1,100,443	204,222	28,589
Percent		**87.43%**	**51.15%**	**18.76%**	**3.48%**	**0.49%**
Madera	97,071	82,041	25,544	32,351	3,968	314
Percent		**84.52%**	**31.14%**	**39.43%**	**4.84%**	**0.38%**
Marin	185,387	173,846	107,010	21,895	6,432	1,160
Percent		**93.77%**	**61.55%**	**12.59%**	**3.70%**	**0.67%**
Mariposa	13,683	11,947	3,141	5,685	692	54
Percent		**87.31%**	**26.29%**	**47.59%**	**5.79%**	**0.45%**
Mendocino	67,245	54,159	24,970	12,770	2,827	772
Percent		**80.54%**	**46.10%**	**23.58%**	**5.22%**	**1.43%**
Merced	177,553	135,968	53,826	41,334	6,074	527
Percent		**76.58%**	**39.59%**	**30.40%**	**4.47%**	**0.39%**
Modoc	6,542	5,352	951	3,024	367	22
Percent		**81.81%**	**17.77%**	**56.50%**	**6.86%**	**0.41%**
Mono	8,743	8,048	3,175	2,373	430	70
Percent		**92.05%**	**39.45%**	**29.49%**	**5.34%**	**0.87%**
Monterey	256,464	219,310	109,552	46,315	8,377	1,124
Percent		**85.51%**	**49.95%**	**21.12%**	**3.82%**	**0.51%**
Napa	98,249	86,146	43,021	19,236	3,773	471
Percent		**87.68%**	**49.94%**	**22.33%**	**4.38%**	**0.55%**
Nevada	80,991	78,148	30,204	25,522	4,450	724
Percent		**96.49%**	**38.65%**	**32.66%**	**5.69%**	**0.93%**
Orange	2,218,599	1,903,109	692,152	647,377	77,863	7,634
Percent		**85.78%**	**36.37%**	**34.02%**	**4.09%**	**0.40%**
Placer	310,812	298,224	92,542	122,333	15,566	1,170
Percent		**95.95%**	**31.03%**	**41.02%**	**5.22%**	**0.39%**
Plumas	15,515	13,691	3,690	6,180	882	64
Percent		**88.24%**	**26.95%**	**45.14%**	**6.44%**	**0.47%**

Report of Registration as of December 30, 2025
Registration by County

County	Libertarian	Peace and Freedom	Unknown	Other	No Party Preference
Lake	527	343	107	296	7,844
Percent	**1.39%**	**0.90%**	**0.28%**	**0.78%**	**20.67%**
Lassen	260	65	10	113	2,504
Percent	**1.71%**	**0.43%**	**0.07%**	**0.74%**	**16.44%**
Los Angeles	48,156	43,979	31,166	44,831	1,364,543
Percent	**0.82%**	**0.75%**	**0.53%**	**0.76%**	**23.26%**
Madera	936	641	462	681	17,144
Percent	**1.14%**	**0.78%**	**0.56%**	**0.83%**	**20.90%**
Marin	1,412	505	449	1,226	33,757
Percent	**0.81%**	**0.29%**	**0.26%**	**0.71%**	**19.42%**
Mariposa	187	44	23	105	2,016
Percent	**1.57%**	**0.37%**	**0.19%**	**0.88%**	**16.87%**
Mendocino	756	414	152	90	11,408
Percent	**1.40%**	**0.76%**	**0.28%**	**0.17%**	**21.06%**
Merced	1,430	1,191	150	645	30,791
Percent	**1.05%**	**0.88%**	**0.11%**	**0.47%**	**22.65%**
Modoc	63	21	11	11	882
Percent	**1.18%**	**0.39%**	**0.21%**	**0.21%**	**16.48%**
Mono	113	48	1	54	1,784
Percent	**1.40%**	**0.60%**	**0.01%**	**0.67%**	**22.17%**
Monterey	2,099	1,506	1,435	412	48,490
Percent	**0.96%**	**0.69%**	**0.65%**	**0.19%**	**22.11%**
Napa	976	437	398	407	17,427
Percent	**1.13%**	**0.51%**	**0.46%**	**0.47%**	**20.23%**
Nevada	1,301	391	31	434	15,091
Percent	**1.66%**	**0.50%**	**0.04%**	**0.56%**	**19.31%**
Orange	21,015	9,689	179	4,195	443,005
Percent	**1.10%**	**0.51%**	**0.01%**	**0.22%**	**23.28%**
Placer	5,001	948	1,068	1,992	57,604
Percent	**1.68%**	**0.32%**	**0.36%**	**0.67%**	**19.32%**
Plumas	201	65	8	92	2,509
Percent	**1.47%**	**0.47%**	**0.06%**	**0.67%**	**18.33%**

Report of Registration as of December 30, 2025
Registration by County

County	Eligible	Total Registered	Democratic	Republican	American Independent	Green
Riverside	1,680,029	1,429,264	544,522	460,882	68,236	5,501
Percent		**85.07%**	**38.10%**	**32.25%**	**4.77%**	**0.38%**
Sacramento	1,139,829	916,078	404,953	234,580	43,731	5,003
Percent		**80.37%**	**44.21%**	**25.61%**	**4.77%**	**0.55%**
San Benito	44,425	39,384	17,891	11,253	1,689	163
Percent		**88.65%**	**45.43%**	**28.57%**	**4.29%**	**0.41%**
San Bernardino	1,490,103	1,240,216	479,731	380,989	61,871	5,212
Percent		**83.23%**	**38.68%**	**30.72%**	**4.99%**	**0.42%**
San Diego	2,390,389	2,016,714	817,338	557,710	94,784	9,189
Percent		**84.37%**	**40.53%**	**27.65%**	**4.70%**	**0.46%**
San Francisco	659,490	530,767	330,998	40,748	12,367	3,423
Percent		**80.48%**	**62.36%**	**7.68%**	**2.33%**	**0.64%**
San Joaquin	525,065	406,494	165,610	121,771	18,524	1,611
Percent		**77.42%**	**40.74%**	**29.96%**	**4.56%**	**0.40%**
San Luis Obispo	220,564	182,253	69,689	63,753	9,143	1,078
Percent		**82.63%**	**38.24%**	**34.98%**	**5.02%**	**0.59%**
San Mateo	521,014	445,212	244,493	66,346	13,966	2,080
Percent		**85.45%**	**54.92%**	**14.90%**	**3.14%**	**0.47%**
Santa Barbara	306,468	251,118	116,183	62,544	11,261	1,339
Percent		**81.94%**	**46.27%**	**24.91%**	**4.48%**	**0.53%**
Santa Clara	1,282,844	1,071,135	532,655	185,982	32,590	4,985
Percent		**83.50%**	**49.73%**	**17.36%**	**3.04%**	**0.47%**
Santa Cruz	195,727	172,717	101,291	25,088	6,256	1,726
Percent		**88.24%**	**58.65%**	**14.53%**	**3.62%**	**1.00%**
Shasta	138,283	115,737	24,446	60,278	6,939	488
Percent		**83.70%**	**21.12%**	**52.08%**	**6.00%**	**0.42%**
Sierra	2,617	2,163	533	1,011	114	7
Percent		**82.65%**	**24.64%**	**46.74%**	**5.27%**	**0.32%**
Siskiyou	34,516	28,048	7,618	12,224	1,789	181
Percent		**81.26%**	**27.16%**	**43.58%**	**6.38%**	**0.65%**
Solano	320,525	276,512	129,817	65,888	12,731	1,278
Percent		**86.27%**	**46.95%**	**23.83%**	**4.60%**	**0.46%**

Report of Registration as of December 30, 2025
Registration by County

County	Libertarian	Peace and Freedom	Unknown	Other	No Party Preference
Riverside	15,362	9,974	2,378	13,510	308,899
Percent	**1.07%**	**0.70%**	**0.17%**	**0.95%**	**21.61%**
Sacramento	10,972	6,556	4,083	3,567	202,633
Percent	**1.20%**	**0.72%**	**0.45%**	**0.39%**	**22.12%**
San Benito	455	219	27	219	7,468
Percent	**1.16%**	**0.56%**	**0.07%**	**0.56%**	**18.96%**
San Bernardino	13,388	10,486	2,925	13,111	272,503
Percent	**1.08%**	**0.85%**	**0.24%**	**1.06%**	**21.97%**
San Diego	23,595	11,249	10,263	8,367	484,219
Percent	**1.17%**	**0.56%**	**0.51%**	**0.41%**	**24.01%**
San Francisco	3,219	2,829	6,287	1,253	129,643
Percent	**0.61%**	**0.53%**	**1.18%**	**0.24%**	**24.43%**
San Joaquin	4,067	3,159	1,335	2,843	87,574
Percent	**1.00%**	**0.78%**	**0.33%**	**0.70%**	**21.54%**
San Luis Obispo	2,497	677	1,024	1,096	33,296
Percent	**1.37%**	**0.37%**	**0.56%**	**0.60%**	**18.27%**
San Mateo	3,240	1,923	2,311	2,393	108,460
Percent	**0.73%**	**0.43%**	**0.52%**	**0.54%**	**24.36%**
Santa Barbara	2,705	1,444	1,728	1,196	52,718
Percent	**1.08%**	**0.58%**	**0.69%**	**0.48%**	**20.99%**
Santa Clara	8,718	5,843	251	2,423	297,688
Percent	**0.81%**	**0.55%**	**0.02%**	**0.23%**	**27.79%**
Santa Cruz	1,981	1,033	107	1,466	33,769
Percent	**1.15%**	**0.60%**	**0.06%**	**0.85%**	**19.55%**
Shasta	1,798	540	45	857	20,346
Percent	**1.55%**	**0.47%**	**0.04%**	**0.74%**	**17.58%**
Sierra	40	6	0	34	418
Percent	**1.85%**	**0.28%**	**0.00%**	**1.57%**	**19.33%**
Siskiyou	444	178	168	18	5,428
Percent	**1.58%**	**0.63%**	**0.60%**	**0.06%**	**19.35%**
Solano	2,953	1,845	422	1,105	60,473
Percent	**1.07%**	**0.67%**	**0.15%**	**0.40%**	**21.87%**

Report of Registration as of December 30, 2025
Registration by County

County	Eligible	Total Registered	Democratic	Republican	American Independent	Green
Sonoma	358,629	318,065	176,162	58,700	13,183	2,483
Percent		**88.69%**	**55.39%**	**18.46%**	**4.14%**	**0.78%**
Stanislaus	369,911	300,128	108,177	108,318	13,826	1,058
Percent		**81.14%**	**36.04%**	**36.09%**	**4.61%**	**0.35%**
Sutter	66,870	55,769	16,137	23,473	2,563	163
Percent		**83.40%**	**28.94%**	**42.09%**	**4.60%**	**0.29%**
Tehama	46,886	37,093	8,144	18,713	2,232	87
Percent		**79.11%**	**21.96%**	**50.45%**	**6.02%**	**0.23%**
Trinity	13,048	7,440	2,142	2,889	493	79
Percent		**57.02%**	**28.79%**	**38.83%**	**6.63%**	**1.06%**
Tulare	297,106	224,959	70,802	86,093	10,486	800
Percent		**75.72%**	**31.47%**	**38.27%**	**4.66%**	**0.36%**
Tuolumne	41,414	36,543	9,967	16,958	2,266	178
Percent		**88.24%**	**27.27%**	**46.41%**	**6.20%**	**0.49%**
Ventura	584,338	526,113	223,555	153,309	23,481	2,324
Percent		**90.04%**	**42.49%**	**29.14%**	**4.46%**	**0.44%**
Yolo	157,697	123,322	61,700	25,504	5,002	780
Percent		**78.20%**	**50.03%**	**20.68%**	**4.06%**	**0.63%**
Yuba	58,494	45,991	12,678	18,920	2,716	206
Percent		**78.63%**	**27.57%**	**41.14%**	**5.91%**	**0.45%**
State Total	**27,225,259**	**23,092,098**	**10,381,340**	**5,804,699**	**946,165**	**112,704**
Percent		**84.82%**	**44.96%**	**25.14%**	**4.10%**	**0.49%**

Report of Registration as of December 30, 2025
Registration by County

County	Libertarian	Peace and Freedom	Unknown	Other	No Party Preference
Sonoma	3,647	1,629	1,803	2,534	57,924
Percent	**1.15%**	**0.51%**	**0.57%**	**0.80%**	**18.21%**
Stanislaus	3,275	1,996	2,216	2,158	59,104
Percent	**1.09%**	**0.67%**	**0.74%**	**0.72%**	**19.69%**
Sutter	673	335	377	2,788	9,260
Percent	**1.21%**	**0.60%**	**0.68%**	**5.00%**	**16.60%**
Tehama	520	199	105	202	6,891
Percent	**1.40%**	**0.54%**	**0.28%**	**0.54%**	**18.58%**
Trinity	132	57	38	42	1,568
Percent	**1.77%**	**0.77%**	**0.51%**	**0.56%**	**21.08%**
Tulare	2,533	1,787	1,693	2,217	48,548
Percent	**1.13%**	**0.79%**	**0.75%**	**0.99%**	**21.58%**
Tuolumne	656	168	4	56	6,290
Percent	**1.80%**	**0.46%**	**0.01%**	**0.15%**	**17.21%**
Ventura	5,694	2,953	1,884	4,945	107,968
Percent	**1.08%**	**0.56%**	**0.36%**	**0.94%**	**20.52%**
Yolo	1,240	646	0	286	28,164
Percent	**1.01%**	**0.52%**	**0.00%**	**0.23%**	**22.84%**
Yuba	691	347	355	160	9,918
Percent	**1.50%**	**0.75%**	**0.77%**	**0.35%**	**21.57%**
State Total	**231,683**	**149,397**	**91,071**	**143,850**	**5,231,189**
Percent	**1.00%**	**0.65%**	**0.39%**	**0.62%**	**22.65%**