



September 2, 2026

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

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

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

**Re: Draft Proposed 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.

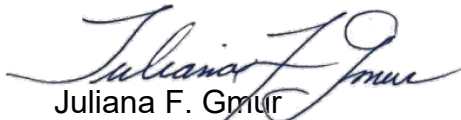
This matter is proposed for the Consent Calendar. Please let us know in advance if you oppose having this item placed on the Consent Calendar.

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.

Ms. Kato and Mr. Lemus  
September 2, 2026  
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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<sup>1</sup>**  
**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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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:

| <b>Member</b>                                                                                     | <b>Vote</b> |
|---------------------------------------------------------------------------------------------------|-------------|
| 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 |             |

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<sup>1</sup> 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,<sup>2</sup> 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.<sup>3</sup>

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.<sup>4</sup>

### **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,<sup>5</sup> following the Attorney General’s condensed ballot title and summary, as follows:

- a. After the text “Supporters:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument in favor of the ballot measure printed in the state voter information guide. The list of supporters shall not exceed 125 characters in length. Each supporter shall be separated by a semicolon. A nonprofit organization, business, or individual shall not be listed unless they support the ballot measure.<sup>6</sup>
- b. After the text “Opponents:” a listing of nonprofit organizations, businesses, or individuals taken from the signers or the text of the argument against the ballot measure printed in the state voter information guide. The list of opponents shall not exceed 125 characters in length. Each opponent shall be

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<sup>2</sup> Exhibit A, Test Claim Decision.

<sup>3</sup> Exhibit B, Decision and Parameters and Guidelines.

<sup>4</sup> Government Code section 17561(d)(3).

<sup>5</sup> 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.

<sup>6</sup> 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.<sup>7</sup>

- c. If no list of supporters is provided by the proponents or there are none that meet the requirements of this section, then “Supporters:” shall be followed by “None submitted.” If no list of opponents is provided by the opponents or there are none that meet the requirements of this section, then “Opponents:” shall be followed by “None submitted.”<sup>8</sup>

### **Offsetting Revenues and Reimbursements**

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.

### **Statewide Cost Estimate**

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:<br>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.<br>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 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|

<sup>7</sup> Exhibit A, Test Claim Decision, page 23, citing Elections Code section 9051(c)(1)(B).

<sup>8</sup> Exhibit A, Test Claim Decision, page 23, citing Elections Code section 9051(c)(1)(G).

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| <p>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.</p> <p>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."</p> |                                |
| <b>Total Direct Costs</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$755,478 - \$5,954,244        |
| Indirect Costs identified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$5,465 - \$41,680             |
| Offsetting Revenues or Other Reimbursements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | -\$0)                          |
| <b>Subtotal</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$760,943 - \$5,995,924        |
| 10 Percent Late Filing Penalty                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -\$0 - \$599,592)              |
| <b>Total Costs</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>\$760,943 - \$5,396,332</b> |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <p>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:</p> <p>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.</p> <p>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.</p> | \$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.” |                             |
| <b>Total Direct Costs</b>                                                                                                                                                                                                                                                                                                                                     | \$71,890 - \$544,505        |
| Indirect Costs identified                                                                                                                                                                                                                                                                                                                                     | \$5,465 - \$3,812           |
| Offsetting Revenue                                                                                                                                                                                                                                                                                                                                            | -( \$0)                     |
| <b>Subtotal</b>                                                                                                                                                                                                                                                                                                                                               | \$77,355 - \$548,317        |
| Late Filing Penalty                                                                                                                                                                                                                                                                                                                                           | -( \$0)                     |
| <b>Total Costs</b>                                                                                                                                                                                                                                                                                                                                            | <b>\$77,355 - \$548,317</b> |

### **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<sup>9</sup> and 10 statewide ballot measures were on the November 5, 2024 general election ballot.<sup>10</sup> Future cost projections are based on the actual number of ballot measures during the first fiscal year after the initial claiming period. There

<sup>9</sup> 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).

<sup>10</sup> 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<sup>11</sup> and none on the June 2, 2026, primary election ballot.<sup>12</sup>

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<sup>13</sup> and the June 2, 2026, Primary Election, 154 Day Report of Registration.<sup>14</sup>
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<sup>15</sup> and there were only 10 statewide ballot measures on the November 5, 2024 general election ballot.<sup>16</sup>
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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<sup>11</sup> 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).

<sup>12</sup> 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).

<sup>13</sup> 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).

<sup>14</sup> 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).

<sup>15</sup> 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).

<sup>16</sup> 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.<sup>17</sup>
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<sup>18</sup> 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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<sup>17</sup> Government Code section 17564.

<sup>18</sup> 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<sup>19</sup> 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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<sup>19</sup> 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.<sup>20</sup>

### **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

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<sup>20</sup> 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:

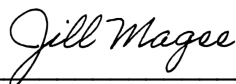
- **Current Mailing List dated August 28, 2026**
- **Draft Proposed Statewide Cost Estimate, Schedule for Comments, and Notice of Hearing issued September 2, 2026**

*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.



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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.)

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

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

Phone: (858) 694-2129

Adaoha.Agu@sdcounty.ca.gov

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

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

Phone: (213) 974-8321

RANEMA@auditor.lacounty.gov

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

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

Phone: (916) 324-0254

lapgar@sco.ca.gov

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

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

Phone: (916) 322-7522

SAquino@sco.ca.gov

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

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

Phone: (916) 442-7887

Aarona@csda.net

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

3970 Rocklin Road, Rocklin, CA 95677

Phone: (916) 663-8504

David.Bass@rocklin.ca.us

**Michael Beaton**, Assistant County Administrative Officer, *County of Monterey*  
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