

**Department of Finance**

Chad Rinde  
Director



**County of Sacramento**

**Divisions**

Auditor-Controller  
Consolidated Utilities Billing & Service  
Investments  
Revenue Recovery  
Tax Collection & Licensing  
Treasury



March 16, 2026

Commission on State Mandates  
Attn: Juliana F. Gmur, Executive Director  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

**Re: County of Sacramento Rebuttal to Department of Finance Response - Test Claim, Local Public Employees: Vacant Positions (25-TC-01)**

Dear Director Gmur and Commission Members:

Sacramento County respectfully submits this partial rebuttal to the response dated February 17, 2026, issued by the State of California Department of Finance (DOF) regarding our Test Claim 25-TC-01 on Local Public Employees: Vacant Positions

The Department of Finance correctly identifies in their own analysis that prior to 2025, vacancy data being prepared and reported to the governing body was not required. Their response further supports the County of Sacramento Test Claim that AB 2561 is a reimbursable state mandated program and we agree.

However, the DOF disagrees as to certain costs including training costs and future costs as being appropriate for inclusion or that these categories should be limited to one-time costs, if determined to be a state-reimbursable mandate. We address those specific categories of cost below and ask that the Commission consider inclusion of those costs as on-going based on the following additional information:

**Training Costs**

As DOF acknowledged, the County had costs to comply with this mandate, which included research, as well as attending training to become familiar with the reporting requirements of the mandate. However, Finance requested limiting the expenses, on Page 2 of their February 1, 2026, response, as follows:

*“Finance contends that researching and attending trainings to understand the new reporting requirements is a one-time activity, and once such activity is completed, the Claimant should not incur any ongoing costs.”*

As this is an annual requirement, the vacancy reporting and related costs are not one-time in nature as they must happen each year. Likewise, the training costs are not one time in nature since employee turnover is inevitable and employees responsible for complying with this mandate in the future may not be the same employees who performed the reporting under the mandate in the initial year. This necessitates reasonable training costs for staff performing the reporting to be trained on the AB2561 reporting requirements.

## Potential Future Costs

As identified in the County's test claim, the County is considering upgrading its Enterprise financial and human resource system and there may be potential costs to ensure the County is able to obtain the necessary information in a compliant format. DOF's response stated that the County's decision to upgrade its Enterprise system is discretionary, thus any subsequent increase in costs to gather the data is discretionary.

We agree that the decision to upgrade our Enterprise system is discretionary. However, after further consideration, not every situation that may affect AB2561 reporting is similarly discretionary. The County of Sacramento has over 30 bargaining units which can change over time. The reporting likewise must reflect that bargaining units change over time at the local government level and will vary from organization to organization. For example, new bargaining units could be formed, classifications could move from one bargaining unit to another, or employees may withdraw from bargaining units. Each of these situations would require the reporting structure to be maintained to ensure that AB2561 reporting is accurate and complies with the mandate. It also should be recognized that preparing system generated reports are an efficient means to perform this mandate, as opposed to manual data compilation, and some agencies will implement efficiencies to their systems and processes in future years. Thus, precluding system costs in subsequent years may increase the amount of state reimbursable cost under the mandate to the extent local agencies maintain manual compilation rather than systematic approaches.

Thus, we request the Commission determine that reasonably necessary costs for system configuration or other similar professional services be treated as on-going activities. These on-going activities are specifically necessary to comply with this mandate to meet the level of data specificity prescribed at the bargaining unit level, and in consideration that bargaining units are not static, will require system maintenance in future years that may differ from the initial year of implementation.

## Conclusion:

Overall, we largely agree with our counterparts at the Department of Finance that AB2561 is a new activity and thus represents a reimbursable state mandate. We disagree with the proposed limitations on certain costs and request that the Commission find these activities to be an on-going component of AB2561. This includes finding training costs as ongoing activities for reimbursement (not one-time eligible costs) and future costs (system configuration and professional services) to be reimbursable, when necessary, to comply with the mandate.

Thank you for your time and consideration of the County's rebuttal to DOF's response. Should you have any questions or require further clarification, please contact me at 916-874-7450 or [rindec@saccounty.gov](mailto:rindec@saccounty.gov) and I would be pleased to provide additional information.

I hereby certify by my signature below that the statements are made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on March 13, 2026, at Sacramento, California, by:



Chad Rinde  
Director of Finance  
Sacramento County Department of Finance

## 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 March 16, 2026, I served the:

- **Current Mailing List dated February 18, 2026**
- **Claimant's Rebuttal Comments filed March 16, 2026**
- **Rural County Representation of California's Late Comments on the Test Claim filed March 16, 2026**

*Local Public Employees: Vacant Positions, 25-TC-01*  
Statutes 2024, Chapter 409, Section 2 (AB 2561); Government Code Section 3502.3 (a-c), effective January 1, 2025  
County of Sacramento, Claimant

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on March 16, 2026 at Sacramento, California.

  
David Chavez  
Commission on State Mandates  
980 Ninth Street, Suite 300  
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(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 2/18/26

**Claim Number:** 25-TC-01

**Matter:** Local Public Employees: Vacant Positions

**Claimant:** County of Sacramento

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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