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Commission on State Mandates
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Juliana Gmur
Executive Director
Commission on State Mandates
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Response to Test Claim 26-TC-01, Local Agency Officials: Training

Dear Director Gmur:

The Department of Finance has reviewed Test Claim 26-TC-01 submitted to the Commission on State Mandates (Commission) by the County of Sacramento (Claimant). The Claimant alleges there are state-mandated, reimbursable costs associated with Chapter 661, Statutes of 2025 (Senate Bill 827 or SB 827). Finance asserts that some of the costs claimed are one-time in nature and that any officials a local agency designates to complete training would not impose a reimbursable state-mandated cost.

Prior to 2026, and the passage of SB 827, certain local agency officials were required to receive at least two hours of ethics training biennially. Effective January 1, 2026, SB 827 added sections 53238 to 53238.4 to the Government Code to require specified local agency officials to receive at least two hours of fiscal and financial training at least once every two years. Local agency officials who started service prior to January 1, 2026, are required to complete this training before January 1, 2028, and local agency officials who started service on or after January 1, 2026, are required to complete this training within six months from their first day of service.

SB 827 allows local agencies to contract or collaborate with a provider of a training course to offer one or more fiscal and financial training courses to its local agency officials, and also requires local agencies to provide its local agency officials information on the trainings available to meet the training requirements at least once annually.

Additionally, SB 827 requires local agencies that provide the fiscal and financial training to maintain records for at least five years that indicate the dates that local agency officials satisfied the training requirement, and the entity that provided the training. Local agencies are also required to post on their internet websites clear instructions and contact information on how individuals can request these fiscal and financial training records.

The Claimant alleges it incurred $13,373 in state-mandated, reimbursable costs in fiscal year 2025-26 to provide fiscal and financial training to qualifying local agency officials to comply with Government Code sections 53238 to 53238.4. The Claimant estimates $5,911 in such costs for 2026-27.

Developing Curriculum:

The Claimant alleges it incurred $1,880 in 2025-26 to develop a curriculum to comply with Government Code section 53238.1, subdivision (b). The Claimant did not estimate any costs associated with this activity in 2026-27 but indicated that it will perform this activity in subsequent years.

> *"The County has performed during FY 2025-26 and will perform in subsequent years the following activities to ensure compliance with SB 827: . . .*
>
> - *Developing Curriculum to Meet SB 827 requirements . . ."*

If the Commission determines the statute imposes a state-reimbursable mandate, Finance asserts that developing SB 827 curriculum is a one-time activity and should not be considered ongoing.

Designating Additional Employees to Receive SB 827 Training:

Government Code section 53238, subdivision (d)(4), allows the governing body of a local agency to designate additional employees to receive SB 827 training.

> *"(d) "Local agency official" means any of the following: . . .*
>
> *(4) An employee designated by a local agency governing body to receive the training specified under this article."*

The Claimant states that its County Board of Supervisors did not elect to designate any other employees to receive SB 827 training under Government Code section 53238, subdivision (d)(4).

If the Commission determines that this statute imposes state-mandated, reimbursable costs on local agencies, Finance asserts the Commission should ensure reimbursement is not provided for circumstances in which the governing body of a local agency elects to designate an employee to receive SB 827 training. Because the designation of additional employees to receive this training is not statutorily mandated, the associated costs are not state-reimbursable.

In summary, Finance contends that some activities the Claimant performed or intends to perform are one-time in nature or not a reimbursable state mandate because they are not required by existing law. If the Commission determines SB 827 imposes, reimbursable, state-mandated costs on local agencies, Finance recommends the Commission examine the estimated costs to ensure any activities not required by statute are considered non-reimbursable.

If you have any questions regarding this letter, please contact Chris Hill, Principal Program Budget Analyst at (916) 445-3274.

Sincerely,

Rosanna Nguyen

ROSANNA NGUYEN
Program Budget Manager

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 October 29, 2026, I served the:

- **Current Mailing List dated September 29, 2026**
- **Finance's Response to Test Claim 26-TC-01, Local Agency Officials: Training filed October 27, 2026**

  Local Agency Officials: Training, 26-TC-01
  Statutes 2025, Chapter 661, Section 4 (SB 827); Government Code Sections 53238-53238.4, effective January 1, 2026
  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 October 29, 2026 at Sacramento, California.



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COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 9/29/26

Claim Number: 26-TC-01

Matter: Local Agency Officials: Training

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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