Shirley N. Weber, Ph.D.
California Secretary of State
Elections Division
1500 11th Street, 5th Floor | Sacramento, CA 95814 | 916.657.2166 | elections@sos.ca.gov

October 23, 2026

County Clerk/Registrar of Voters (CC/ROV) Memorandum #26274

TO: All County Clerks/Registrars of Voters

FROM: /s/ Jeanine Johnson
Voter Information Guide Analyst

RE: General Election: State Voter Information Guide Mailing Reimbursement Claims

In order to receive reimbursement for costs related to your county's mailing of the state Voter Information Guide (VIG) for the November 3, 2026, General Election, please complete the attached form and return it to me no later than **Friday, December 11, 2026.** Please return the signed forms to me via email at vigfeedback@sos.ca.gov.

A few reminders before completing your claim:

1) The signature of the County Clerk/Registrar of Voters is needed on the Cost Summary Sheet on page one.

2) The Secretary of State is only authorized to reimburse for mailings of the state VIG to (a) confidential voters, (b) voters with addresses in the error files provided by VoteCal, (c) voters with addresses in the foreign files provided by VoteCal, and (d) voters who specifically requested the state VIG.

3) If you mailed the state VIG along with other election materials, the Secretary of State can only reimburse for the state VIG portion of costs incurred.

4) We will adjust the indirect labor/overhead rate only if a county can provide sufficient documentation to substantiate a rate higher than the 10% currently allowed.

5) If you used a mailing vendor for your state VIG mailings and you are requesting reimbursement for vendor billings, please include with your claim a detailed vendor invoice with a clear breakdown of costs as indicated on the claim form.

Please do not hesitate to contact me at vigfeedback@sos.ca.gov or (916) 695-1564 if you would like training or need any assistance in completing your claim.

November 3, 2026, General Election

State Voter Information Guide (VIG) Mailing Reimbursement

COST REPORT GUIDELINES

COUNTIES MAY BE REIMBURSED FOR STATE VIG MAILINGS TO THE FOLLOWING VOTERS:

A. Confidential voters

B. Voters with addresses in the error files provided by VoteCal
The error files received from the Secretary of State for the E-60 and E-29 VIG mailings contain registration records that are missing necessary fields or have some other error in their data that make them undeliverable. Counties are responsible for mailing the state VIG to these registrants.

C. Voters with addresses in the foreign files provided by VoteCal

D. Voters who specifically request the state VIG

COUNTIES MAY BE REIMBURSED FOR COSTS IN CATEGORIES I-V:

I. NON-VENDOR POSTAGE

A. Postage on Additional Mailings of the State VIG Only (no other materials included).

Since 2018, the Secretary of State has mailed the state VIG to households with voters registered between the 59th and 29th day before the election.

Additional mailings refer to state VIGs mailed by counties to (1) confidential voters, (2) voters with addresses in the error files provided by VoteCal, (3) voters with addresses in the foreign files provided by VoteCal, and (4) voters who specifically request the state VIG pursuant to Elections Code section 9094(b).

If you include county election materials with these mailings, be sure to claim costs under the cost categories for combined mailings: I.B. Postage, II.B. Materials and Printing, and III.B. Direct Labor.

B. Postage on Combined Mailings (State VIGs mailed with County VIGs, Vote-by-Mail Ballots, etc.).

Some counties include their required state VIG mailings in envelopes with County VIGs, vote-by-mail ballots, and other election materials. If your county combined the state VIG with other materials, please indicate the number of state VIGs mailed with county materials. The Secretary of State can only reimburse for the portion of costs incurred due to the inclusion of required state VIG mailings.

To determine the reimbursable postage amount for including required state VIG mailings with county materials, please enter the average postage per combined mailing and the average postage per mailing without the state VIG. The reimbursement claim form will automatically calculate the additional postage cost incurred due to the inclusion of the state VIG. This amount is reimbursable.

II. NON-VENDOR MATERIALS AND PRINTING

A. Materials and Printing for Additional Mailings of the State VIG Only (no other materials included).

Counties may be reimbursed for all materials and labeling costs on additional mailings of the state VIG to voters with confidential addresses, voters with addresses in the error and foreign files provided by VoteCal, and voters who specifically requested a state VIG.

B. Materials and Printing for Combined Mailings (State VIG with County VIGs, Vote-by- Mail Ballots, etc.).

If required state VIG mailings are included with mailings of county materials, only the *additional* costs incurred due to the inclusion of the state VIG are reimbursable. **Example:** If you must use a larger envelope to accommodate a required state VIG mailing with the mailing of your county's election materials, the state will reimburse the cost difference between the envelope you would normally use and the envelope you are required to use to accommodate the state VIG. Please provide any documentation you may have available to substantiate costs.

III. NON-VENDOR DIRECT LABOR (includes staff benefits)

A. Direct Labor for Additional Mailings of the State VIG Only (no other materials included).

Direct labor costs for required mailings of the state VIG only are 100% reimbursable. If multiple staff with varying rates of pay prepared these mailings, please enter the number of mailing hours, enter "varies" for the rate of pay, enter the total cost, and attach a breakdown of the various rates of pay.

B. Direct Labor for Combined Mailings (State VIG with County VIGs, Vote-by-Mail Ballots, etc.).

If counties mailed state VIGs with other election materials, reimbursement will be based on the pro-rated costs calculated according to the number of items mailed in each combined mailing. **Example**: If a county incurred a direct labor cost of $100.00 to mail packets containing two items each, and the state VIG is one of the two items, the state will pay half (50%) of the direct labor cost, which would be $50.00. If the state VIG is only one of four items in a combined mailing, the state would pay one quarter (25%) of the direct labor cost, which would be $25.00.

IV. NON-VENDOR INDIRECT LABOR / OVERHEAD COSTS

Indirect labor/overhead costs are reimbursable *up to* 10% of your direct labor costs without documentation. If claiming a rate higher than 10%, detailed substantiation *must* be included with the claim. The state will consider approving higher rates based only on sufficient documentation.

V. MAIL VENDOR COSTS

If you contracted with a vendor to print labels, address, and/or mail state VIGs, be sure to include the amounts you were billed in each category for required mailings only. **Please submit a copy of your vendor's invoice with a detailed breakdown of postage and processing costs with your completed cost report.** We cannot process claimed vendor costs without this information.

TO: Secretary of State
Elections Division
Attn: Jeanine Johnson
1500 11th Street, 5th Fl.
Sacramento, CA 95814

From: _____

County: _____

November 3, 2026, General Election

State Voter Information Guide Mailing Reimbursement Claim

COST SUMMARY SHEET

This cost summary table will auto-populate based on entries on pages 2-5 of this form.

I.	Postage Paid	$ 0.00
II.	Materials and Printing	$ 0.00
III.	Direct Labor	$ 0.00
IV.	Indirect Labor/Overhead	$ 0.00
V.	Billing from Mailing Firms	$ 0.00
	TOTAL COSTS	$ 0.00

I hereby certify that the information submitted above and on the accompanying pages is accurate or, where exact information is not available, represents my best and most reasonable estimate. All costs are reimbursable in conformance with Elections Code sections 9094 and 9095. I realize all cost figures and data within this report are subject to audit and investigation.

County Clerk/Registrar of Voters or
County Treasurer's Mailing Address:

_____ _____
Name of County Clerk/Registrar of Voters

_____ _____
Signature of County Clerk/Registrar of Voters

_____ _____
Date

November 3, 2026, General Election

State Voter Information Guide Mailing Reimbursement

COST REPORT

County: _____

Prepared By: _____

Telephone: _____

E-Mail: _____

PLEASE ENTER THE NUMBER OF STATE VIG MAILINGS IN EACH CATEGORY FOR WHICH REIMBURSEMENT IS SOUGHT.

(Please refer to information provided in the Cost Report Guidelines CCROV.)

	Mailings to Confidential Voters	Mailings to Voters with Addresses in Error Files	Mailings to Voters with Addresses in Foreign Files	Mailings to Voters Upon Specific Request	**Total Number of Reimbursable Mailings**
E-59					0
E-29					0
Total	0	0	0	0	0

COST CATEGORIES (Please include costs billed by vendors in section V only.)

I. NON-VENDOR POSTAGE COSTS

A. Postage for additional mailings of State VIGs Only (no county materials included):

1. Bulk Mailings: # Mailed _____ @ $ _____ ea. = $ 0.00

2. First-Class Mailings: # Mailed _____ @ $ _____ ea. = $ 0.00

3. Out-of-Country Mailings: # Mailed _____ @ $ _____ ea. = $ 0.00

4. Total Postage Paid for Mailings of State VIGs Only
The sum of I.A.1, A.2, and A.3 will be calculated automatically.) $ 0.00

B. Postage for Combined Mailings (Mailings of the State VIG with county materials):

(If state VIGs were mailed with county election materials, the State may only reimburse counties for the additional postage caused by the extra weight of the state VIG.)

1. Total # Packets Mailed: _____

2. Average Postage Cost Per Packet **with** State VIG(s): $ _____

3. Average Postage Cost Per Packet **without** State VIG(s): $ _____

4. Average Additional Cost of including State VIG(s): *(Subtract B.3 from B.2)* $ _____

5. The Average Additional Cost (B.4) will be multiplied automatically by the Total # of Packets Mailed (B.1): $ 0.00

C. TOTAL POSTAGE PAID FOR MAILING OF STATE VIGs $ 0.00

(The sum of I. A.4 and I. B.5 will be calculated automatically and auto-populate the correct field of the Cost Summary Table on page 1.)

II. NON-VENDOR MATERIALS AND PRINTING COSTS (labels, envelopes, etc.)

A. Mailings of the State VIGs Only:

1. # Labels printed: _____ @ $ _____ ea. = $ 0.00

2. # Envelopes: _____ @ $ _____ ea. = $ 0.00

B. Combined Mailings (Mailings of the State VIG with county materials):
(The Secretary of State will reimburse for added costs only. Please see guidelines.)

1. # Labels printed: _____ @ $ _____ ea. = $ 0.00

2. # Envelopes: _____ @ $ _____ ea. = $ 0.00

3. Materials Cost for Combined Mailings: *(B.1 and B.2 will be added automatically.)* $ 0.00

4. # of State VIGs Mailed Per Packet: _____

5. Total # of Items Mailed Per Packet: _____

6. State VIG Portion of Packet: _____ *(Divide B.4 by B.5.)*

7. Total Added Materials and Printing Costs $ 0.00 *(B.3 and B.6 will be multiplied automatically.)*

C. TOTAL MATERIALS AND PRINTING COSTS $ 0.00
(The sum of II. A.1, II.A.2 and II.B.7 will be calculated automatically and will auto-populate the correct field of the Cost Summary Table on page 1.)

III. NON-VENDOR DIRECT LABOR COSTS

A. Mailings of State VIGs Only (no county materials included):

1. Hours Required: _____ (Mailing Hours) x _____ (Rate of Pay Including Staff Benefits at _____%) = $ _____ (Total)

B. Combined Mailings (Mailings of the state VIG with County Materials):
(The state will reimburse for additional labor costs caused by extra handling of State VIGs only. Please see guidelines.)

1. Hours Required: _____ (Mailing Hours) x _____ (Rate of Pay Including Staff Benefits at ____ %) = $ _____ (Total)

2. # of State VIGs Mailed Per Packet: $ _____

3. Total # of Items Mailed Per Packet: $ _____

4. State VIG Portion of Packet: _____
(Divide B.2 by B.3.)

5. Total Additional Direct Labor Costs *(The total in III.B.1 will be multiplied by III.B.4 automatically.)* $ 0.00

C. TOTAL DIRECT LABOR COST $ 0.00
(The sum of fields III.A.1 and III.B.5 will be calculated automatically and will auto-populate the correct field of the Cost Summary Table on page 1.)

IV. NON-VENDOR INDIRECT LABOR/OVERHEAD COSTS

A. Total Direct Labor Cost (amount entered in III.C): $ 0.00

B. Indirect Labor / Overhead Rate: _____
(Enter .10 for 10% overhead rate unless claiming a higher rate, which requires documentation. See guidelines.)

C. TOTAL INDIRECT LABOR/OVERHEAD
(Multiply IV.A by IV.B. The amount you enter on this line will auto-populate the correct field of the Cost Summary Table on page 1.) $ 0.00

V. MAILING VENDOR COSTS*

Please enter the number and cost of State VIG Mailings by vendor only.

	State VIGs Mailed to Confidential Voters	State VIGs Mailed to Addresses in Error Files	State VIGs Mailed to Military and Overseas Voters	State VIGs Mailed Upon Specific Voter Request	**TOTALS**
Dates of Mailings					
# Mailed					0
Cost					

TOTAL BILLING FROM VENDOR FOR STATE VIG MAILINGS* $ _____

(The amount you enter here will automatically populate the correct field of the Cost Summary Table on page 1.)

**Copies of detailed vendor invoice(s) must be included with your claim. Please highlight and identify on the invoice(s) the specific required state VIG mailings (to confidential voters or voters with addresses in the error or foreign files, etc.) for which reimbursement is requested.*

VI. TOTAL REIMBURSABLE COSTS

$ 0.00

The sum of I.C, II.C, III.C, IV.C, and V. will be calculated automatically. This amount will also be entered automatically in the correct field of the Cost Summary Table on page 1 of this form.