



Cost Certification: FY 2025

Office of the State Auditor, Division of Local Mandates

October 9, 2024

Information as of October 9, 2024, and subject to change. For
general informational purposes only; it does not constitute
legal or other professional advice.

Welcome!

Today's presenters:

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Early Voting

- M.G.L. c. 54, s. 25B

Uniform Polling Hours

- Acts of 1983, c. 503

FY 2025 Early Voting Funding

Acts of 2024, c. 140

0521-0002 For implementing early voting in the commonwealth under sections 6 and 7 of chapter 115 of the acts of 2020 and section 25B of chapter 54 of the General Laws, as determined through the collection and certification of accurate accounting by the state auditor and division of local mandates for distribution by the secretary of the commonwealth \$8,000,000

FY 2025 Uniform Polling Hours Funding

Acts of 2024, c. 140

0521-0000 For the operation of the elections division, including preparation, printing and distribution of ballots and for other miscellaneous expenses for primary and other elections; provided, that the secretary of the commonwealth may award grants for voter registration and education; and provided further, that the registration and education activities may be conducted by community-based voter registration and education organizations \$24,768,806

Upcoming Cost Surveys: Early Voting

Fall 2024 Election Early Voting

- September 2024 State Primary
- November 2024 General Election

FY 2025 Municipal Election Early Voting

- Local elections occurring July 1, 2024 – June 30, 2025

Upcoming Cost Surveys: Uniform Polling Hours

FY 2026 Uniform Polling Hours

- September 2026 State Primary
- November 2026 General Election

Durable Equipment

Durable — In reference to equipment, this term means equipment of which the useful life is anticipated to exceed or which exceeds the applicable early voting period.

Purchases/leases/rentals will be considered for certification if incurred after the effective date of the Early Voting Law (June 22, 2022) and submitted to DLM in accordance with cost certification guidance on the DLM website (to be posted in the near future).

Cost Submission

- For durable equipment purchases/leases/rentals made **between June 22, 2022, and June 30, 2024**, which have not previously been submitted and have a remaining useful life beyond June 30, 2024, costs must be submitted in the Fall 2024 Election Early Voting Cost Certification Survey to be eligible for certification.
- For durable equipment purchases/leases/rentals made **after June 30, 2024**, costs must be submitted in the Early Voting Cost Certification Survey directly following the purchase/lease/rental to be eligible for certification.

Certification Test

- ***Actual/actually*** — In reference to expenses, this term means expenses incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, are exclusively attributable to early voting, for which an ascertainable payment has been or will be made.
- ***Direct/directly*** — In reference to expenses, this term means expenses that would not have been incurred but for early voting.
- ***Primary/primarily*** — In reference to expenses, this term means expenses incurred more to implement early voting than for any other purpose (in other words, more than 50% is attributable to early voting).

Durable Equipment Certification Form

- **Anticipated % of the use of the equipment attributable to early voting over the equipment's useful life (or length of lease) in relation to general office use for other tasks: _____**
- Please note that the estimated percentage use of the item of durable equipment over such equipment's useful life or length of lease pertaining specifically to early voting will be the basis of the expense amount certified by DLM.

Advance Consideration

Early voting costs will not be certified in advance. However, in an effort to assist municipalities in budgeting for early voting, DLM will consider durable equipment purchases/leases/rentals in advance upon request.

Certification does not guarantee reimbursement. Reimbursement is contingent on current and future budgetary allocations. DLM cautions that municipalities budget wisely for future equipment expenditures.

Application of Funds: Early Voting

- *Reimbursement* of expenses already incurred **by municipality** under M.G.L. c. 54, s. 25B, in accordance with FY 2025 State Budget.
- Classified as general fund revenues under M.G.L. c. 44, s. 53, and included in municipality's certified free cash.
- Cannot be deposited into special revenue fund or expended without further appropriation by municipal governing body in accordance with charter.

Application of Funds: Uniform Polling Hours

- *Funding* of estimated costs certified in advance under Acts of 1983, c. 503.
- Disbursed by Secretary of State prior to Election Day.
- May be segregated into special revenue fund and expended without further appropriation.
- Must be spent on Election Day expenses.

Next Webinar

Please join us:

**Wednesday, November 13, 2024
12PM – 12:45PM**

DLM.CostCertification@MassAuditor.gov

Q&A

Questions?

May also be submitted to:

DLM.CostCertification@MassAuditor.gov

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