



Cost Certification: **Early Voting FAQs and** **Upcoming Surveys**

Office of the State Auditor, Division of Local Mandates

November 13, 2024

Information as of November 13, 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 Cost Certification FAQs

[https://www.mass.gov/info-
details/early-voting-cost-
certification-faqs](https://www.mass.gov/info-details/early-voting-cost-certification-faqs)

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Early Voting

[M.G.L. c. 54, s. 25B](#)

- Vote-by-Mail
- In-Person Early Voting

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Early Voting 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).

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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 – see FAQs 21 and 22.

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Durable Equipment 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.

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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.

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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

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Application of Early Voting Funds

- *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.

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Upcoming Early Voting Cost Surveys

Fall 2024 Election Early Voting Cost Survey

- September 2024 State Primary
- November 2024 General Election

FY 2025 Municipal Election Early Voting Cost Survey

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

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Early Voting Cost Survey

Fall 2024 Election Early Voting Cost Survey

- September 2024 State Primary and November 2024 General Election
- Local elections held at the same time as the above except for expenses exclusively attributable to the local elections (please contact DLM for assistance)
- Estimated survey launch date: January 2025
- Deadline for survey submission by municipalities to DLM: 3 weeks after survey launch

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Early Voting Cost Survey Cont.

FY 2025 Municipal Election Early Voting Cost Survey

- Local elections occurring July 1, 2024 – June 30, 2025
- Including expenses exclusively attributable to the local elections held at the same time as the Fall 2024 Elections (please contact DLM for assistance)
- Estimated survey launch date: 2025 Q1
- Deadline for survey submission by municipalities to DLM:
 - 2 weeks after survey launch for completed elections
 - 2 weeks after election for elections after survey launch through April 30, 2025
 - 1 week after election for May 2025 elections
 - for June 2025 elections, please contact DLM to coordinate a timely submission

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Cost Survey Structure

Section A: Identifying Information

Section B: Qualifying Questions

Section C: Vote-by-Mail Expenses

Section D: In-Person Early Voting: Information on Hours, Ballots, and Location

Section E: In-Person Early Voting Expenses

Section F: Certification Clause

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Next Webinar

Please join us:

**Wednesday, December 11, 2024
12PM – 12:45PM**

DLM.CostCertification@MassAuditor.gov

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Q&A

Questions?

May also be submitted to:

DLM.CostCertification@MassAuditor.gov

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