



FY 2027 Early Voting Cost Certification Surveys – Part 1

Office of the State Auditor
Division of Local Mandates

September 9, 2026

FY 2027 Early Voting Cost Certification Survey Calendar



Available October 2026:

Early Voting for FY 2027
Regularly Scheduled Local
Elections

Early Voting for FY 2027
Special Local Elections



Available November 2026:

Early Voting for FY 2027
Regularly Scheduled State
Elections



Available when announced:

Early Voting for FY 2027
Special State Elections

Survey #1: Early Voting Cost Certification for Regularly Scheduled Local Elections

- Covers early voting expenses for **non-coinciding local elections** held **July 1, 2026 – June 30, 2027**
- Covers early voting expenses **exclusive** to local elections **coinciding with Fall 2026 state elections**
- ***Required for all municipalities to submit!***
 - Most municipalities will only need to fill out and complete this survey in spring 2027.
 - Municipalities that anticipate no elections / no early voting in FY 2027 (e.g., cities with biennial elections) should submit once available.

Although data may be entered prior to an election, survey responses should not be submitted to DLM until after the election.

Survey Deadlines:

Early Voting Cost Certification for Regularly Scheduled Local Elections

- For municipalities with no scheduled FY 2027 local elections:
 - **1 week** after survey launch
- For municipalities with local elections scheduled before June 1, 2027:
 - **1 week** after the date of the municipality's regularly scheduled local election
- For municipalities with local elections scheduled on or after June 1, 2027:
 - **1 business day** after the date of the municipality's regularly scheduled local election

Survey #2: Early Voting Cost Certification for Special Local Elections

- Covers early voting expenses for **special local elections** held **July 1, 2026 – June 30, 2027**
- Covers early voting expenses **exclusive** to special local elections **coinciding with Fall 2026 state elections**
- ***Please submit once your municipality holds a special local election during the fiscal year.***
 - Ex. Town held a **special local election** in August 2026 but will hold their **annual town election** in April 2027.

Survey Deadlines:

Early Voting Cost Certification for Special Local Elections

- For municipalities with special local elections scheduled before June 1, 2027:
 - **1 week** after survey launch **OR 1 week** after the date of the municipality's special local election, whichever is later
- For municipalities with local elections scheduled on or after June 1, 2027:
 - **1 business day** after the date of the municipality's special local election

Note on Vote-by-Mail for Local Elections

- Providing vote-by-mail for local elections held on the same date as a *regularly scheduled state election* is **required by state law**.
- Providing vote-by-mail for local elections not held on the same date as a *regularly scheduled state election* is **required unless** a municipality's governing body opts out of vote-by-mail.
 - By opting out of vote-by-mail, any expenses incurred related to mailing and handling ballots for the local election(s) will not be eligible for certification.

Note on In-Person Early Voting for Local Elections

- Providing in-person early voting for local elections held on the same date as a ***regularly scheduled state election*** is **required by state law**.
- Providing in-person early voting for local elections not held on the same date as a ***regularly scheduled state election*** is **not required**. However, current budget language allows consideration of in-person early voting expenses for such local elections for certification.
 - DLM will certify in-person early voting expenses for local elections during a municipality's **regular business hours** if in-person early voting was authorized by vote of the municipal governing body.
 - Additional hours may be considered if specifically included in the municipal vote authorizing in-person early voting.

Turnout Data

- The Secretary of the Commonwealth provided all clerks and local elections officials instructions on how to retrieve vote-by-mail and in-person early voting turnout data.
- To retrieve the most accurate data, **please retrieve reports and extracts (e.g., VRIS Extract 22) as close to elections as possible.**

Postage Expenses

- Costs of mailing vote-by-mail ballots will be certified at the current USPS **letter rate**, not at the rate applicable to large envelopes/flats.
- Additional postage attributable to a municipality's decision to use large envelopes/flats will **not** be certified.
- Additional postage will be certified **if**:
 - A municipality's election requires multiple ballot cards
 - A municipality is required to provide bilingual ballots.

Location Rental Expenses

- For **vote-by-mail**, DLM will consider rental expenses for a separate location to manage the receipt and data entry of mailed-in ballots (if necessary).
- For **in-person early voting**, DLM will consider rental expenses for an alternative location that will be used as the central in-person early voting location if no public building is available or suitable.
- DLM will **not** certify expenses related to additional sites for in-person early voting.

Compensation Expenses for Temporary Workers and Poll Workers

- **“Temporary worker”** or **“poll worker”** refers to a temporary hire, i.e., an individual who does not work regular recurring hours for, nor receives regular recurring compensation from, the applicable municipality.
- DLM will consider expenses for certification related to:
 - **Temporary workers** hired directly and primarily to implement vote-by-mail
 - **Poll workers** hired directly and primarily to implement in-person early voting

Additional Compensation Expenses for Municipal Employees

- Additional compensation paid to municipal employees may be submitted for consideration, **if and only if**:
 1. the hours worked **(a)** are directly and primarily to implement vote-by-mail and/or in-person early voting at the central in-person early voting location, **and (b)** cause the employee to work more than the employee's regular number of hours during the applicable pay period; **and**
 2. the compensation paid for those hours causes the employee to receive more than the employee's regular amount of compensation for the applicable pay period.
- DLM will require an explanation as to how the additional compensation is determined (e.g., overtime hours at regular rate, time and a half, etc.)

Additional Compensation Expenses for *Salaried* Municipal Employees

- For *salaried* employees, documentation must be provided for additional documentation.
- DLM cannot provide legal advice as to the terms of any agreement between a municipality and its employees. Clerks and elections officials should confer with their municipal attorney or outside counsel.
- However, DLM will consider documentation specific to the employee in question that includes:
 - confirmation that the hours worked were **outside** of the employee's regular hours;
 - confirmation that the additional hours worked were **to implement vote-by-mail and/or in-person early voting**
 - confirmation that the additional compensation is **attributable** to those hours;
 - the **amount** of the additional compensation;
 - confirmation that the additional compensation has been **paid**

Additional Compensation: Example #1

- A letter from the Mayor was provided stating:
 - “**additional compensation** [was] paid to XXX as a stipend”
 - “stipend was paid to XXX for **additional hours** worked relative to **early voting** procedures during the [**Name of Election**]”
 - “XXX was **paid** the stipend as a lump sum payment in the **amount of XXX**, which is noted in the attached payroll warrant”
- A copy of the payroll warrant was provided.
- The compensation was **certified**.

Additional Compensation: Example #2

- A letter from Human Resources was provided stating:
 - The clerk has “been approved for ... an election stipend of XXX effective date of hire...”
- The compensation was **not certified**.
- The compensation was was a component of a salary and benefits package **not contingent** on hours worked in excess of the employee’s regular hours specific to early voting for the elections covered by the survey.

Consumable Supply Expenses

- DLM will consider consumable supply expenses that were incurred **directly** and **primarily** to implement early voting:
 - Printing and processing supplies
 - Mailing supplies
 - Office supplies
 - Ballot printing and production

Ballot Production Expenses

- Municipalities will be asked to provide:
 - The total number of **absentee** and **early voting** ballots **ordered** for printing
 - The number of **vote-by-mail** ballots **mailed**
 - The number of **in-person** early voting ballots **cast**
 - The number of **absentee** ballots **cast**
 - The total **cost** to **produce** absentee and early voting ballots, together with an invoice
- The costs of producing ballots for local elections will be certified to the extent the costs are allocable to early voting.
- Costs to produce vote-by-mail applications and printing of Election Day ballots are not eligible for certification.

Durable Equipment Expenses

- For expenses for durable equipment to be considered for certification, they must be **actually** incurred and incurred **directly** and **primarily** to implement early voting.
- For **each item** of durable equipment exceeding \$500, municipalities will be required to provide additional information in the survey, including the estimated **percentage** use of such equipment **specifically attributable to early voting** over such equipment's useful life or length of lease/rental which will be the basis of the expense amount certified.
- Durable equipment expenses must be submitted in the cost certification survey **immediately following** the purchase/lease/rental to be eligible for certification.

DLM Survey Portal Link

<https://massosa.forms.highgear.app/portal/DLMPortal>

Link provided in the chat.

Please bookmark!

Make sure to whitelist webserver@highgear.app to get all of our survey portal emails!

Important Online Resources

DLM Survey Portal Navigation Aide:

<https://www.mass.gov/doc/dlm-survey-portal-navigation-aide/download>

Upcoming Cost Certification Survey Launch Dates and Deadlines:

<https://www.mass.gov/info-details/upcoming-cost-certification-survey-launch-dates-and-deadlines>

Early Voting Frequently Asked Questions:

<https://www.mass.gov/info-details/early-voting-cost-certification-faqs>

Links provided in the chat. Please bookmark!

Next Webinar

**Wednesday, October 7, 2026
12pm-12:45pm**

Topics and registration links are updated here:

<https://www.mass.gov/dlm-webinars>

Link provided in the chat. Please bookmark!

Contact Us

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Questions?

Information as of September 9, 2026, and subject to change. For general informational purposes only; it does not constitute legal or other professional advice.