

Frequently Asked Questions About Cost Certification: Early Voting*

* FAQs based in part on [FY 2025 state budget early voting line item 0521-0002, Massachusetts Acts of 2024, c. 140](#). See also [Mandate Determinations regarding M.G.L. c. 54, § 25B \(the Early Voting Law\)](#), issued by the Office of the State Auditor on June 5, 2024.

PLEASE BE ADVISED that DLM is responsible solely for certifying costs and does not handle the disbursement of funds. **Certification does not guarantee reimbursement.** Municipalities are urged to exercise fiscal responsibility and proactively manage the incurrence of costs. DLM may ask for additional information and supporting documentation in connection with any expenses submitted for certification.

Q1 When you refer to “early voting,” what do you mean?

Early voting consists of **both** *vote-by-mail* and *in-person* early voting. If a cost certification survey section or question pertains specifically to one method of early voting, the survey section or question will refer to that method of early voting specifically.

Q2 Do I need to fill out a cost certification survey?

Yes! Each municipality must submit a response to each early voting cost certification survey. The Office of the State Auditor’s Division of Local Mandates (DLM) conducts a thorough certification process for all 351 municipalities to make sure an accurate accounting of expenses is submitted to the Secretary of the Commonwealth. Even if your municipality did not hold an election during the applicable period covered by a survey, or did not incur costs beyond incidental expenses, you must still submit a survey response; the survey will automatically advance past inapplicable questions based on your responses.

Q3 How do I complete the cost certification survey?

Survey responses must be submitted directly in the web browser; we ask that you do not print the survey to submit by postal or electronic mail. A link to the survey is emailed to clerks upon survey launch, and active surveys are also available on our website: <https://www.mass.gov/vote-by-mail-and-in-person-early-voting-cost-certifications>. DLM continues to pursue implementation of a new portal for future surveys. More information to come.

Q4 What elections will be covered by upcoming early voting cost certification surveys; when will the surveys open and when will responses be due?

Covered Elections	Survey Launch Date	Deadline for Survey Submission <u>by Municipalities to DLM</u>
FY 2025 municipal (local) elections (July 1, 2024 – June 30, 2025)	April 28, 2025	<p>May 12, 2025 – for municipalities that held local elections through April 30, 2025, municipalities that will not hold local elections during FY 2025, and municipalities that voted to opt-out of vote-by-mail and did not authorize in-person early voting for FY 2025 local elections</p> <p>1 week after scheduled election - for municipalities that will hold local elections in May 2025</p> <p>2 business days after scheduled election - for municipalities that will hold regularly scheduled local elections in June 2025</p> <p>If your municipality is planning to hold a special local election in June 2025, please contact DLM to coordinate a timely submission.</p>

In accordance with the FY 2025 state budget, costs of implementing early voting will be collected and certified by the Office of the State Auditor (through DLM) and submitted to the Secretary of the Commonwealth. DLM may provide certification totals to the Secretary on a rolling basis. Absent continuation of the budget appropriation (or a supplemental appropriation, if necessary), early voting funds are available through the end of the fiscal year, June 30th, or until exhausted, if earlier.

Q5 Can I submit an early voting cost certification survey ahead of the election?

No. For early voting, funds are disbursed to reimburse municipalities for *actually incurred* costs, so clerks and elections officials should submit survey responses after early voting activities have concluded (which may, in fact, be after an election with respect to vote-by-mail ballots postmarked before but received after an election in accordance with law).

The only expenses submitted ahead of an election are Uniform Polling Hours estimated expenses under [Massachusetts Acts of 1983, c. 503](#).

Q6 My municipality had a local election that coincided with a state or presidential primary or general election – how should I report early voting expenses?

Early voting expenses for state or presidential primaries or general elections should be submitted in the state election survey.

Early voting expenses for local elections coinciding with state or presidential primaries or general elections should be entered in the state survey **unless** the early voting expense is **exclusively** attributable to the local election (e.g., production and postage costs for local ballots – see Q15-Q19). Early voting expenses exclusively attributable to the local election should be submitted in the local election survey.

Do not duplicate expenses reported in a state survey in your local election survey and vice versa.

Q7 My municipality will be conducting early voting for a preliminary and a general local election – should I submit two separate local election surveys?

No. If your municipality is anticipating conducting a preliminary and a general local election, submit only 1 local election survey after the general local election. (See Q6 for local elections coinciding with state or federal elections). Do not enter expenses for state and federal elections in the local election survey.

Q8 Can I edit my municipality's early voting cost submission?

Please make every effort to ensure the accuracy of your submission. If you find an error, immediately email DLM.CostCertification@massauditor.gov for assistance. Changes may only be initiated by municipalities until DLM reports final certifications to the Secretary of the Commonwealth, **which may occur on a rolling basis** with each survey. Therefore, we strongly encourage municipalities to submit according to DLM **survey deadlines** and ensure accuracy at the time of submission.

Q9 When will my municipality receive funding, and where will the funds be deposited?

DLM certifies costs to the Secretary of the Commonwealth and does not handle the disbursement of funds. The Secretary's Elections Division encumbers the monies in the Massachusetts Management Accounting and Reporting System (MMARS), where payment is then processed for each city and town. After approval, the Treasurer's office sends the monies to the fund each municipality has set up with the Comptroller's office in MMARS. For any direct questions about the distribution of these funds, please contact the Elections Division via email at elections@sec.state.ma.us, or by phone at 1-800-462-VOTE (8683).

Q10 How must early voting funds be accounted for and how may they be spent?

Early voting funds are disbursed by the Secretary of the Commonwealth to reimburse costs that have already been incurred by municipalities. Funds are classified as general fund revenue under [M.G.L. c. 44, § 53](#), and included in a municipality's certified free cash. Funds *cannot* be deposited into a special revenue fund or expended without further appropriation by a municipality's governing body in accordance with its charter. In other words, the funds are not allocable to a municipality's elections office without further appropriation. For any direct questions about accounting for these funds, please contact your Bureau of Accounts Field Representative. Contact information is available at <https://www.mass.gov/guides/dls-staff-directory#-bureau-of-accounts->.

Q11 We conduct advance processing ahead of Election Day – will expenses for advance processing be certified by DLM?

Yes. Expenses for activities related to advanced ballot processing (e.g., advance removal, advance deposit) are directly and primarily due to early voting and will be considered for certification.

Q12 We conduct central tabulation activities on Election Day – will expenses for processing early voting ballots during central tabulation be certified by DLM?

Yes. To the extent expenses for central tabulation activities on Election Day can be identified as exclusively for processing early voting ballots received prior to Election Day, they are directly and primarily due to early voting and will be considered for certification.

Q13 How do we find out how many vote-by-mail ballots and/or in-person early voters we had? Do you know the extracts we should request for early voting turnout data?

The Secretary of the Commonwealth provided all clerks and local election officials with instructions on how to retrieve vote-by-mail and in-person early voting turnout data. **Please refer to the instructions provided under Additional Resources below.** If you haven't already retrieved this data from VRIS, retrieve extract #22 for each election as soon as possible. The Secretary's office recommends that clerks and local election officials retrieve reports and extracts **as close to elections as possible** to get the most accurate data.

Q14 How do I count mailed ballots from voters that end up voting in-person?

The municipality must keep track of the number of ballots mailed *to* voters and submit postage information in the survey. Questions about elections and counting votes should be directed to the Secretary of the Commonwealth's Elections Division.

Q15 I used a postage meter to get discounted postage for ballots – where should I enter this information?

There is a question in our cost certification survey instructing municipal clerks and elections officials to enter their postage rate for mailing vote-by-mail ballots. Please enter your postage rate for each election as applicable. Costs of mailing vote-by-mail ballots will be certified at the current USPS **letter rate** (up to 2 ounces, but see Q16 below), 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.

Q16 a. My municipality is using bilingual ballots for the election, which increased postage expenses – will the extra costs be certified by DLM?

b. A multi-card ballot was needed by my municipality for legitimate election reasons (e.g., the number of open election positions, length of ballot questions, etc.), which increased postage expenses – will the extra costs be certified by DLM?

a. DLM will certify additional postage expenses related to a municipality's bilingual ballots if they are *required* for that municipality under the [language minority provisions of the federal Voting Rights Act](#), according to [M.G.L. c. 54, § 25B\(a\)\(7\)\(ii\)](#).

b. DLM will certify additional postage expenses related to multi-card ballots for a municipality for legitimate election reasons.

There is a question in our cost certification survey instructing municipal clerks and elections officials to enter their postage rate for mailing vote-by-mail ballots. Please enter your postage rate for each election as applicable. 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.

Q17 My municipality includes other materials when mailing ballots (e.g., supplemental information, annual census) – will the extra costs be certified by DLM?

No. DLM certifies mailing costs based on the current USPS letter rate up to 2 ounces unless additional postage is required for bilingual or multi-card ballots (see Q16 above). The Secretary of the Commonwealth provides ballot kits for state primaries and general elections which include:

- Standard envelope to mail out materials
- Secrecy envelope (also known as an EV7 or affidavit)
- List of instructions for the voter
- The ballot itself
- Inner envelope to mail the ballot back to the clerk's or elections office

Additional postage due to the inclusion of other materials is not an early voting expense.

Q18 Will expenses for producing early voting applications and ballots be certified by DLM?

No, **applications** for early voting and **ballots** for **state** elections are produced and mailed by the Secretary of the Commonwealth.

The costs of producing and mailing separate **applications** for early voting for **local** elections will also not be certified as they are not required.

However, the costs of producing early voting **ballots** for **local** elections will be certified to the extent the costs are proportionately allocable to vote-by-mail ballots mailed and in-person early voting ballots cast over total vote-by-mail and absentee ballots mailed and in-person early voting ballots cast. Municipalities will be asked to provide:

- the total number of **absentee** and **early voting** ballots **produced**
- the total **cost** to **produce** absentee and early voting ballots, together with an **invoice**

- the number of **absentee** ballots **mailed**
- the number of **vote-by-mail** ballots **mailed**
- the number of **in-person** early voting ballots **cast**

In-person early voting for local elections will be taken into consideration only if authorized by vote of the municipal governing body in accordance with [M.G.L. c. 54, § 25B\(c\)\(1\)](#).

Q19 If we have to follow up with a voter by mail because their early voting application was incomplete or their vote-by-mail ballot request was filled out incorrectly, can we submit that postage expense?

Yes. The expense may be submitted for certification consideration if tied directly to the early voting process and not to general voter or election information.

Q20 We hired personnel to transport ballots every night during the early voting period – will this expense be certified by DLM?

If transportation is necessary (e.g., an alternate central early voting site was required for accessibility or due to construction and ballots must be transported back to the elections office, see Q21 below), expenses may be certified. DLM will reach out to municipalities for any additional information needed if these expenses are submitted.

Q21 Our municipality has more than one in-person early voting location – will expenses for all locations be certified?

No. [M.G.L. c. 54, § 25B\(b\)\(4\)](#), requires each city and town to establish an early voting site for state elections and coinciding local elections that includes the local elections office. If the local elections office is unavailable or unsuitable for early voting, the city or town must identify and provide for early voting at an alternative public building within the city or town that is centrally located, suitable, convenient, and accessible to persons with disabilities in accordance with state and federal law.

[M.G.L. c. 54, § 25B\(c\)\(4\)](#), requires each city and town to establish an early voting site for non-coinciding local elections that is centrally located, suitable, and in a convenient public building.

Additional early voting sites are not required under the statute, and expenses related to such sites will not be certified. DLM will only certify expenses related to a municipality's central early voting location.

Q22 Our central in-person early voting site required turning on the heat for workers' comfort during the early voting period. Is this something that I can submit for reimbursement?

Utility expenses such as heating generally will not be certified. However, in exceptional cases where a municipality incurred heating costs specifically for early voting at the central early voting location *that would not have otherwise been heated*, costs may be considered for certification. Please submit expenses and explanation. The additional utility expense must be demonstrably attributable to early voting.

Q23 I am planning to purchase a second drop box for my municipality – will this expense be certified?

No. DLM will certify expenses related to a municipality's first drop box, or a replacement drop box if necessary due to damage or other circumstances rendering a municipality's first drop box unusable.

Q24 My municipality installed a security camera to monitor our drop box – will this expense be certified?

No. The cost of installing a security camera is an indirect expense of the decision to install a drop box and will not be certified.

Q25 My municipality hired temporary election workers to assist with early voting. Would I include their hours and pay?

Yes. Hours and compensation paid to temporary election workers hired specifically for early voting should be submitted for consideration. As with all compensation expenses:

1. the hours worked must be (a) directly and primarily to implement early voting and (b) in excess of the workers' regular hours, **and**
2. the compensation paid must be in excess of the workers' regular compensation.

For temporary workers who are hired specifically for early voting, their hours will exceed their regular hours (0), and their compensation will exceed their regular compensation (0). If their work included duties other than early voting, an allocation of hours must be made and only hours performing early voting duties and compensation allocable to those hours submitted in the survey. If their work pertained to in-person early voting, see Q21 and Q26 for additional limitations regarding locations and hours.

Q26 My municipality will be open for in-person early voting outside of regular business hours (e.g., evenings and/or weekend days) for my local election as well as the state primary or general election. I will have temporary and regular employees working at the central early voting location - will expenses for their hours be certified?

DLM will consider compensation expenses incurred for in-person early voting for the **state primary or general election** during a municipality's regular business hours, and weekend hours that are *required* for a municipality under [M.G.L. c. 54, § 25B\(b\)\(3\)](#) (based on the number of registered voters). DLM will certify compensation expenses for workers during the municipality's required in-person early voting hours if:

1. the hours worked are (a) directly and primarily to implement early voting and (b) in excess of the workers' regular hours, **and**
2. the compensation paid is in excess of the workers' regular compensation.

Additional weekend hours are expressly optional and expenses of workers for optional hours will not be certified.

If a local election coincides with a state primary or general election, DLM will certify costs as stated above. Generally, in-person early voting for non-coinciding local elections is **not mandated**. However, DLM **will** certify certain in-person early voting expenses for non-coinciding local elections if

in-person early voting has been authorized by vote of the municipal governing body in accordance with [M.G.L. c. 54, § 25B\(c\)\(1\)](#), during a municipality's regular business hours based on current budget language, if:

1. the hours worked are (a) directly and primarily to implement early voting and (b) in excess of the workers' regular hours; **and**
2. the compensation paid is in excess of the workers' regular compensation.

In-person early voting outside regular business hours for non-coinciding local elections will not be certified unless different hours are set as part of the required vote to allow in-person early voting pursuant to [M.G.L. c. 54, § 25B\(c\)\(3\)](#), notwithstanding the current budget language.

Q27 Can my municipality submit costs for regular employees' compensation, if they are working on early voting?

Under limited circumstances. As with all compensation expenses:

1. the hours worked must be (a) directly and primarily to implement early voting and (b) in excess of the workers' regular hours, **and**
2. the compensation paid must be in excess of the workers' regular compensation.

The additional hours worked must be necessary to implement early voting. Early voting duties should not be reserved for or shifted to hours outside of workers' regular hours. You should not submit compensation expenses for employees who are working their regular number of hours or receiving their regular compensation *even if* they are performing early voting duties.

For in-person early voting, see Q21 and Q26 for additional limitations regarding locations and hours.

With respect to *salaried employees*, who typically receive the same compensation regardless of hours worked, written documentation must be submitted to substantiate the payment of additional compensation.

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 city or town attorney or outside counsel as each municipality will have its own specific governing characteristics and legal requirements.

However, with respect to the required written documentation for salaried employees, **please refer to the examples provided under Additional Resources below**. DLM will consider documentation specific to the employee in question that includes:

1. confirmation that the hours worked were outside of the employee's regular hours;
2. confirmation that the additional hours worked were to implement early voting;
3. confirmation that the additional compensation is attributable to those hours;
4. the amount of the additional compensation, whether it be a lump sum or at an hourly rate (and, if at an hourly rate, the number of hours so that the total additional compensation can be determined); and
5. confirmation that the additional compensation has been paid (DLM will not certify additional compensation that is hypothetical, that has not been paid, that is conditional on reimbursement, or that is granted at the employee's option in lieu of comp time (see Q28 below)).

In addition, hours and compensation will need to be allocated between vote-by-mail and in-person early voting in the survey submission, so the clerk's office should maintain those records. The allocation may also be included in the written documentation.

For salaried employees who received additional compensation at an hourly rate due to a collective bargaining agreement (union contract), you must identify the applicable provision in the agreement, certify that the submitted employees are subject to that provision, provide the applicable hourly rate calculation, and confirm the compensation paid.

Q28 My municipality awarded “comp time” to employees for the additional hours worked in connection with early voting. Will “comp time” be certified?

No. In order for an early voting expense to be certified, it must be *actually incurred* by the municipality (i.e., an ascertainable amount of compensation must be paid). If an employee is subject to an agreement or policy wherein the employee has the option to receive comp time for additional hours worked and instead chooses to be compensated, that compensation will not be certified as it is an expense related to employment matters and not a direct expense of early voting.

Q29 I had election workers that were compensated by a senior property tax write off program. Is that something I am able to submit for?

Under limited circumstances. As with all compensation expenses:

1. the hours worked must be (a) directly and primarily to implement early voting and (b) in excess of the workers’ regular hours, **and**
2. the compensation paid must be in excess of the workers’ regular compensation.

Where the compensation is structured as a tax write-off, the loss must be *an actual expense of the municipality* (i.e., the municipality would have otherwise received the property tax revenue) and the amount must be ascertainable (e.g., a set dollar amount per hour worked). Additional documentation of the program will be required.

Q30 My municipality is holding in-person voter registration on the second Saturday before the election – will these expenses be covered in the cost certification survey?

No. [M.G.L. c. 51, § 28](#), requires municipalities to be open on the day of an election’s voter registration deadline (10 days before an election). Although registration may overlap with early voting, expenses for implementing voter registration are separate from early voting costs and should not be submitted in the early voting cost survey.

Q31 Will expenses for ballot or voting equipment (e.g., tabulators, electronic poll books) be certified by DLM?

Under limited circumstances. The equipment must be acquired directly and primarily for the purpose of implementing **early** voting (would not have been acquired but for early voting and used more for early voting than for any other purpose). Tabulators and electronic poll books used during early voting and on Election Day are unlikely to qualify as ballots cast on Election Day continue to far exceed early voting ballots cast. However, if expenses have been incurred for multiple or additional tabulators or poll books because more tabulators or poll books are needed to implement early voting, and identifiable tabulators or poll books will be used specifically with respect to early voting ballots (e.g., additional tabulators, including high speed tabulators, for a central tabulation facility, at which the municipality can only process early voting and absentee ballots), those expenses may be certified. No maintenance, service or optional upgrade fees will be certified, regardless of whether the equipment is for early voting, as these fees are indirect expenses of the decision to acquire the equipment (but see Q35 regarding upgrades of existing equipment necessary to implement early voting).

Durable equipment purchases/leases/rentals will be considered for certification if incurred after the effective date of the Early Voting Law (June 22, 2022). **The deadline for durable equipment expenses incurred between June 22, 2022, and June 30, 2024, has passed.** These expenses were required to be submitted in the September 2024 State Primary and November 2024 General Election Early Voting Cost Certification Survey, due January 31, 2025, to be considered for certification. For durable equipment expenses incurred **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.**

For each durable equipment purchase/lease/rental exceeding \$500, municipalities will be required to submit a certification form that includes the estimated percentage use of each item of durable equipment over such equipment's useful life or length of lease/rental pertaining specifically to early voting, and the percentage will be the basis of the expense amount certified.

Q32 I acquired/utilized durable equipment which required programming or coding. Will the costs of programming or coding be certified by DLM?

Generally, no. Programming or coding for certain items of durable equipment is typically a cost for a particular election and would be incurred regardless of early voting. However, there may be costs of programming or coding of durable equipment (such as high speed scanners) related to central tabulation activities exclusively attributable to the processing of early voting ballots. Such costs may be submitted for certification.

Q33 Will expenses for office equipment (e.g., printers, address label printers, date/time-stampers, envelope openers, shelving, file boxes) be certified by DLM?

Under limited circumstances. The equipment must be acquired directly and primarily for the purpose of implementing **early voting** (would not have been acquired but for early voting and used more for early voting than for any other purpose).

Durable equipment purchases/leases/rentals will be considered for certification if incurred after the effective date of the Early Voting Law (June 22, 2022). **The deadline for durable equipment expenses incurred between June 22, 2022, and June 30, 2024, has passed.** These expenses were required to be submitted in the September 2024 State Primary and November 2024 General Election Early Voting Cost Certification Survey, due January 31, 2025, to be considered for certification. For durable equipment expenses incurred **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.**

For each durable equipment purchase/lease/rental exceeding \$500, municipalities will be required to submit a certification form that includes the estimated percentage use of each item of durable equipment over such equipment's useful life or length of lease/rental pertaining specifically to early voting, and the percentage will be the basis of the expense amount certified.

As these items can be categorized as general office equipment and used for other activities, DLM will be carefully examining the percentage use submitted by municipalities. Percentage use of 100% means the equipment is only being used during early voting, and that the equipment is not used and is not available for use at any other time (i.e., is separated from other office equipment or stored between early voting periods).

Q34 Are yearly maintenance contracts for durable equipment used for early voting eligible for certification?

No. Maintenance, service, or optional upgrade fees will not be certified, regardless of whether the equipment is for early voting, as these fees are indirect expenses of the decision to acquire the equipment (but see Q35 regarding upgrades of existing equipment necessary to implement early voting).

Q35 We have been told by our postal machine vendor that our machine is not adequate for processing the volume of ballots and we need to upgrade. Will we be able to request reimbursement for the difference between what we normally would need and what we need due to vote-by-mail ballots?

Certification will depend on whether the upgrade cost can be directly attributed to the increased demands of processing vote-by-mail ballots for elections. Generally, if the upgrade is required solely due to the vote-by-mail ballot volume and is not part of a pre-existing plan for replacing or upgrading equipment, the additional cost may be considered for certification. The difference between the current cost of standard equipment and the required upgrade will need to be identified and an invoice provided.

Q36 Durable equipment that I used for vote-by-mail broke and needed repair. Would this be eligible for certification?

If, in the absence of repair, a new item of durable equipment would be acquired by the municipality to implement early voting that would qualify for certification (see Q31 and Q33 above), then repair expenses may be submitted for certification. In addition, the percentage of use of the repaired equipment for early voting versus all other tasks (which must be more than

50%) must be submitted. The percentage will be applied against the repair expense to determine the amount certified.

Preventative maintenance, however, is the responsibility of the municipality and will not be certified.

Q37 Will expenses for consumable supplies (e.g., labels, glue sticks/tape, pens, ink/toner) be certified by DLM?

The supplies must be acquired directly and primarily for the purpose of implementing **early voting** (would not have been acquired but for early voting and used more for early voting than for any other purpose). Supplies must be **itemized**, and invoices must be available upon request. A lump sum is insufficient and will not be certified by DLM.

Q38 My municipality purchased signage and stanchions for early voting – will these expenses be certified?

No. Signage and stanchions are considered incidental local administration expenses or indirect expenses and should not be submitted in the survey.

Q39 My municipality incurred expenses to train temporary election workers and/or volunteers on early voting procedures. In addition, my municipality acquired an item of durable equipment and incurred expenses to train workers on utilizing the equipment. Will training expenses be certified?

Whether training expenses will be considered for certification depends on the content of the training. Expenses specifically incurred to train temporary election workers and/or volunteers on early voting procedures in order to implement early voting may be submitted for certification. An item of durable equipment that includes various components and is invoiced as a single-cost bundle will not be disqualified from certification merely because training is included. However, separately itemized training expenses in connection with durable equipment will generally not be certified as the training is a consequence of a managerial decision to acquire the equipment and not a direct expense of early voting.

Q40 My municipality provides food and/or covers transportation costs for election workers during early voting – will those expenses be certified?

No. Food and transportation costs provided to election workers during early voting are indirect expenses and should not be submitted for certification.

Q41 My municipality had to conduct a ballot recount and incurred personnel and other expenses – will those expenses be certified by DLM?

No. The expenses collected and certified by DLM in these surveys are for early voting expenses only. Recounts are not governed by [M.G.L. c. 54, § 25B](#).