

Frequently Asked Questions About Cost Certification: Early Voting*

* FAQs based in part on the early voting line item (0521-0002) in the [FY 2026 state budget, Massachusetts Acts of 2025, c. 9](#). 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* under [M.G.L. c. 54, § 25B](#). If an early voting cost certification survey section or question pertains specifically to one method of early voting, the section or question will refer specifically to that method of early voting.

By default, state law provides for vote-by-mail for state elections and local elections and for in-person early voting for state elections (except as follows) and local elections held at the same time as state elections. In-person early voting is not required for *special* state elections (except for special *congressional* elections), or for local elections that are not held at the same time as state elections. However, municipalities may vote to authorize in-person early voting for local elections that are not held at the same time as state elections in accordance with [M.G.L. c. 54, § 25B\(c\)\(1\)](#), and current budget language allows consideration of in-person early voting expenses for such elections for certification.

While the statute references “municipal elections,” the early voting cost certification surveys and these FAQs use the commonly understood term “local elections” to refer to elections held by cities and towns (municipalities) for offices or questions pertaining to local government, such as for mayor, city or town council, or select board members.

Early voting is separate from Uniform Polling Hours under [Massachusetts Acts of 1983, c. 503](#). Uniform Polling Hours estimated expenses should **not** be submitted in early voting cost certification surveys. For questions regarding cost certification of Uniform Polling Hours estimated expenses,

see our FAQs at <https://www.mass.gov/info-details/uniform-polling-hours-cost-certification-faqs>.

Q2 Do I need to fill out an early voting cost certification survey?

Yes! Each municipality must submit a response to each early voting cost certification survey for regularly scheduled state elections and regularly scheduled local elections (but see below for special elections).

The early voting cost certification survey for regularly scheduled state elections will launch every fiscal year in which a presidential primary, state primary, and/or general election takes place. The early voting cost certification survey for regularly scheduled local elections will launch every fiscal year. **Even if** your municipality did not hold an election during the applicable fiscal year, or did not incur costs beyond incidental expenses, you must still submit a response to these surveys; the surveys will automatically advance past inapplicable questions based on your responses.

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 early voting expenses is submitted to the Secretary of the Commonwealth.

For **special** elections, only municipalities that hold a special congressional election, a special state election, or a special local election must submit a response to the early voting cost certification survey for special congressional elections, the early voting cost certification survey for special state elections, or the early voting cost certification survey for special local elections, as applicable.

Q3 How do I complete the cost certification survey?

DLM launched its new Survey Portal in December 2025. Each municipality has an account in the portal and invitations to access accounts were sent to municipal elections and other local officials. All cost certification survey responses must be submitted through the portal which can be accessed here: <https://massosa.forms.highgear.app/portal/DLMPortal/login>. Printable PDFs of surveys and a visual aide for navigating the portal are available on our website: <https://www.mass.gov/vote-by-mail-and-in-person-early-voting-cost-certifications>. If you are a municipal elections or other local official and

need access to your municipality's account in the portal, please email DLM.CostCertification@MassAuditor.gov.

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

Launch schedules and deadlines for cost certification surveys will be regularly updated here: <https://www.mass.gov/info-details/upcoming-cost-certification-survey-launch-dates-and-deadlines>. Email notifications will be sent to municipalities upon actual launch of a particular survey, which will specify the deadlines for that survey.

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, which may be on a rolling basis. Survey response deadlines are driven in part by the constraints of the state budget fiscal year. Absent continuation of the budget appropriation for early voting (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. Accordingly, for municipalities with **June elections**, the timeline for DLM to collect survey responses and certify costs is particularly short. Municipalities with June elections should call 617-727-0980 to schedule a meeting with DLM to ensure timely and complete responses.

Q5 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 certification survey.

Q6 Can I submit an early voting cost certification survey ahead of an election?

Generally, 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 conclude after Election Day with respect to vote-by-mail ballots postmarked before but received after Election Day in accordance with the law). The new portal does, however, provide municipalities with **flexibility to enter expenses as they are incurred**.

DLM may consider early submission for municipalities with **June elections** given the particularly short timeline to collect survey responses and certify costs. Municipalities with June elections should call 617-727-0980 to schedule a meeting with DLM to ensure timely and complete responses.

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

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

No. If a local election includes a preliminary local election, early voting expenses for the preliminary local election and the local election should be submitted in a single response after the local election, in the early voting cost certification survey for regularly scheduled local elections or the early voting cost certification survey for special local elections, as applicable. (See Q8 for local elections held at the same time as state elections). Do not enter expenses for state elections in local election surveys.

Q8 A. My municipality held a local election at the same time as a presidential primary, state primary, general election, or special congressional election – how should I report early voting expenses?

B. My municipality held a local election at the same time as a special state election – how should I report early voting expenses?

A. If your municipality holds a local election at the same time as a presidential primary, state primary, general election, or special congressional election, enter **only** early voting expenses **exclusively** attributable to the local

election (e.g., production and postage costs for **local** ballots – see Q14-Q19) in the early voting cost certification survey for regularly scheduled local elections or the early voting cost certification survey for special local elections, as applicable.

All other early voting expenses should be submitted in the early voting cost certification survey for regularly scheduled state elections or the early voting cost certification survey for special congressional elections, as applicable.

Do not duplicate early voting expenses reported in the regularly scheduled state election survey or special congressional election survey in the local election survey or vice versa.

B. If your municipality holds a local election at the same time as a special state election, enter **only** early voting expenses **exclusively** attributable to the local election (e.g., production and postage costs for **local** ballots – see Q14-Q19; in-person early voting for the local election only as in-person early voting for special state elections is not required – see Q1) in the early voting cost certification survey for regularly scheduled local elections or the early voting cost certification survey for special local elections, as applicable.

Vote-by-mail expenses that are **not** exclusively attributable to the local election should be submitted in the early voting cost certification survey for special state elections.

Do not duplicate early voting expenses reported in the special state election survey in the local election survey or vice versa.

Q9 Can I edit my municipality's early voting cost certification survey submission?

Please make every effort to ensure the accuracy of your submission. Your submission can be accessed through the portal at <https://massosa.forms.highgear.app/portal/DLMPortal/login>. You will only have **1 business day (24 hours)** after submission to make edits if necessary, by clicking the orange “Edit Submission” button and resubmitting by clicking the green “Click Here to Submit Survey” button. A PDF copy of your response will be made available to you in the portal after the edit period has passed.

Q10 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).

Q11 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->.

Q12 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's office provides 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 or by [clicking HERE](#).** 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.

Q13 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.

Q14 Will expenses for producing early voting ballots be certified by DLM?

Expenses for **producing** early voting **ballots** for **state** elections will **not** be certified because early voting ballots for state elections are produced by the Secretary of the Commonwealth.

However, expenses for **producing** early voting **ballots** for **local** elections, including applicable taxes and shipping, may be submitted for consideration in the **consumable supplies section** of early voting cost certification surveys for local elections. The expenses must be allocable to early voting ballots and **not** to absentee ballots. Municipalities will be asked to provide:

- the number of **absentee** ballots **mailed**
- the number of **vote-by-mail** ballots **mailed**
- the number of **in-person early voting** ballots **cast**
- the total number of **early voting** and **absentee** ballots **produced**
- the total **production cost** of **early voting** and **absentee** ballots, together with an **invoice**

The number of in-person early voting ballots cast in a local election that does not coincide with a state election will factor into the calculation only if in-person early voting for the local election is authorized by vote of the municipal governing body in accordance with [M.G.L. c. 54, § 25B\(c\)\(1\)](#).

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

The early voting cost certification surveys contain questions to determine postage expenses for vote-by-mail. Unless a municipality uses postage at a discounted rate, DLM will certify postage for all municipalities at the effective USPS **letter rate** up to 2 ounces (but see Q16 below). If your municipality's postage was discounted via a postage meter, you must enter the discounted postage rate for each election as applicable.

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

B. My municipality is using a multi-card ballot for an election, which increased postage expenses – will the extra costs be certified by DLM?

A. If your municipality is *required* to provide bilingual ballots under the [language minority provisions of the federal Voting Rights Act](#) or applicable state law (e.g., [Acts of 2014, c. 166](#)), you will be able to enter the resulting postage rate for each election as applicable and required to provide an explanation in the survey. DLM will certify additional postage at the effective USPS letter rate for required bilingual ballots.

Costs of mailing vote-by-mail ballots will be certified at the effective USPS **letter rate** *unless* the requirement for bilingual ballots necessitates a higher postage rate.

B. If a multi-card ballot was used for an election, you will be able to enter the resulting postage rate for each election as applicable and required to provide an explanation in the survey. DLM will certify additional postage at the effective USPS letter rate for multi-card ballots for legitimate election reasons (e.g., the number of open election positions, length of ballot questions, etc.).

Costs of mailing vote-by-mail ballots will be certified at the effective USPS **letter rate** *unless* the use of multi-card ballots necessitates a higher postage rate.

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 at the effective USPS letter rate up to 2 ounces unless additional postage is necessary for bilingual or multi-card ballots (see Q16 above). The Secretary of the Commonwealth provides ballot kits for presidential primaries, 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 and mailing early voting *applications* be certified by DLM?

Expenses for **producing** early voting **applications** will **not** be certified as early voting applications for state elections are produced by the Secretary of the Commonwealth and separate early voting applications for local elections are not required.

Expenses for **mailing** early voting **applications** will likewise **not** be certified as early voting applications for state elections are mailed by the Secretary of the Commonwealth and separate early voting applications for local elections are not required (but see Q19 below).

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

Yes. Expenses associated with **managing** vote-by-mail **applications** for **state** elections, including mailing notifications of incomplete or incorrect

applications, may be submitted for consideration. The expense must be tied directly to vote-by-mail.

Q20 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.

Q21 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.

Q22 Our municipality will have police officers and/or constables at our in-person early voting locations – will expenses for their hours be certified?

No. [M.G.L. c. 54, § 25B\(j\)](#), specifies that detailing police officers or constables for early voting sites is “at the discretion of” a municipality’s election officers and registrars and expressly “at the expense of the city or town.” For early voting purposes, expenses for public safety personnel are ineligible for certification and should not be submitted in the surveys.

Q23 Our municipality has more than one in-person early voting location – will expenses for all locations be certified?

No. For state elections and local elections held at the same time as state elections, [M.G.L. c. 54, § 25B\(b\)\(4\)](#), requires each city and town to establish an in-person early voting site that includes the local elections office. If the local elections office is unavailable or unsuitable for in-person early voting, the city or town must identify and provide for 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.

For local elections that are not held at the same time as state elections, [M.G.L. c. 54, § 25B\(c\)\(4\)](#), requires each city and town to establish an in-person early voting site that is centrally located, suitable, and in a convenient public building.

DLM will only certify in-person early voting expenses, including election worker compensation and durable equipment, related to a municipality's **central in-person early voting location**. Expenses related to additional in-person early voting sites will not be certified.

See Q24-Q27 regarding additional criteria applicable to submitting early voting compensation expenses.

Q24 A. My municipality will be open for in-person early voting outside of regular business hours (e.g., evenings and/or weekend days) for the *state primary/general election* (and a local election held at the same time as a state election). I will have temporary workers and regular employees working at the central in-person early voting location - will expenses for their hours be certified?

B. My municipality will be open for in-person early voting outside of regular business hours (e.g., evenings and/or weekend days) for our *local election* (which is not being held at the same time as a state election). I will have temporary workers and regular employees working at the central in-person early voting location - will expenses for their hours be certified?

A. For state elections (excluding special state elections but including special congressional elections) and local elections held at the same time as state elections, DLM will consider expenses, including election worker compensation, incurred for in-person early voting at the **central in-person early voting location** during the **regular business hours** of the municipal clerk's or elections office and **weekend hours that are required** for the municipality (based on the number of registered voters), in keeping with [M.G.L. c. 54, §§ 25B\(b\)\(2\)-\(3\)](#).

Hours in addition to those specified above are optional and expenses related to optional additional hours will not be certified.

See Q23, Q25-Q27, regarding additional criteria applicable to submitting early voting compensation expenses.

B. For local elections that are not held at the same time as state elections, DLM will consider expenses, including election worker compensation, incurred for in-person early voting at the **central in-person early voting location** during the **regular business hours** of the municipal clerk's or elections office, in keeping with [M.G.L. c. 54, § 25B\(c\)\(3\)](#). If alternative hours are set (outside of regular business hours including weekends), the alternative hours must be specified in the required vote of the municipal governing body authorizing in-person early voting. Without a vote authorizing in-person early voting and specifying the alternative hours, expenses related to those hours, including election worker compensation, cannot be considered for certification.

Hours in addition to those specified above are optional and expenses related to optional additional hours will not be certified.

See Q23, Q25-Q27, regarding additional criteria applicable to submitting early voting compensation expenses.

Q25 My clerk's or elections office does not have regular business hours – the office operates by appointment. All in-person early voting hours are therefore “outside of regular business hours.” Will expenses for those hours be considered for certification?

In these circumstances, for state elections (excluding special state elections but including special congressional elections) and local elections held at the same time as state elections, DLM will consider expenses, including election worker compensation, incurred for in-person early voting at the **central in-person early voting location during the in-person early voting hours held by the municipality**, including weekend hours that are *required* for the municipality (based on the number of registered voters).

For local elections that are not held at the same time as state elections, DLM will consider expenses, including election worker compensation, incurred for

in-person early voting at the **central in-person early voting location during the in-person early voting hours held by the municipality** if in-person early voting is authorized by vote of the municipal governing body and the vote specifies the in-person early voting hours.

See Q23-Q24, Q26-Q27, regarding additional criteria applicable to submitting early voting compensation expenses.

Q26 My municipality hired temporary election workers to assist with early voting. Would I include their hours and pay?

Yes, compensation paid to **temporary election workers** hired **directly and primarily** to implement **vote-by-mail** and/or **in-person early voting at the central in-person early voting location** (e.g., ballot mailing; managing and processing mailed-in ballots (including advance processing of vote-by-mail ballots and/or **exclusively** processing vote-by-mail ballots, whether at a central tabulation facility or a polling location, on Election Day); assisting early voters at the central in-person early voting location; setting up/taking down the central in-person early voting location; and/or performing data entry into the Secretary of the Commonwealth's Voter Registration Information System (VRIS)) may be submitted for consideration.

If a temporary election worker performs both vote-by-mail and in-person early voting tasks, an allocation of their hours must be made between vote-by-mail and in-person early voting. The allocated hours and associated compensation must be entered in the appropriate sections of the surveys.

See Q23-Q25, Q27, regarding additional criteria applicable to submitting early voting compensation expenses.

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

Under limited circumstances. Additional compensation paid to election workers who are 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.

You should **not** submit any compensation paid to employees working their **regular number of hours** during the applicable pay period or **regular compensation** paid to employees for the applicable pay period regardless of hours worked **even if** they are performing early voting duties. For example, if an employee regularly works 35 hours per week and works 35 hours during an early voting week, **no** compensation expenses should be submitted for that employee **even if** they receive additional compensation for the early voting week. Additional compensation in that case is a discretionary bonus and not an early voting expense. Likewise, if an employee regularly works 35 hours per week and is regularly paid \$X in salary and then works 40 hours during an early voting week and is paid the same \$X in salary, **no** compensation expenses should be submitted for that employee as there is no expense attributable to early voting. **Only additional compensation paid for additional hours may be submitted for consideration.**

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 unless necessary.

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, 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 vote-by-mail and/or in-person early voting (an allocation between early voting methods must be made, see below);
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)).

Please see examples provided under Additional Resources below or by [clicking HERE](#). If a collective bargaining agreement (union contract) is submitted, you must identify the applicable provision in the agreement, confirm that the submitted employees are subject to that provision, provide the applicable hourly rate calculation, and confirm the compensation paid.

If an employee is paid additional compensation for additional hours and performs both vote-by-mail and in-person early voting tasks, an allocation of their hours must be made between vote-by-mail and in-person early voting. The allocated hours and associated compensation must be entered in the appropriate sections of the surveys. Likewise, if an employee receives additional lump sum compensation for early voting and Election Day work, a percentage allocation must be made between vote-by-mail, in-person early voting, and Election Day activities (total not to exceed 100%). The percentages of additional compensation allocated to vote-by-mail and in-person early voting must be entered in the appropriate sections of the surveys.

See Q23-Q26 regarding additional criteria applicable to submitting early voting compensation expenses.

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 temporary election workers that were compensated by a senior property tax write-off program. Is that something I can submit?

Compensation paid to **temporary election workers** hired **directly and primarily** to implement **vote-by-mail** and/or **in-person early voting at the central in-person early voting location** may be submitted for consideration. Where the compensation is structured as a tax write-off, the tax write-off 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.

If a temporary election worker performs both vote-by-mail and in-person early voting tasks, an allocation of their hours must be made between vote-by-mail and in-person early voting. The allocated hours and associated compensation must be entered in the appropriate sections of the surveys.

See Q23-Q27 regarding additional criteria applicable to submitting early voting compensation expenses.

Q30 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.

Q31 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 alternative central in-person early voting location is required, see Q23, due to the local elections office being unavailable or unsuitable for in-person early voting and ballots must be transported back to the elections office), expenses for transporting ballots **from the *central* in-person early voting location to the elections office** may be submitted for consideration. The surveys provide an opportunity to submit additional expenses for consideration that are not specifically covered by the survey questions. Municipalities must provide an explanation in the space provided in the surveys for all such additional expenses.

Q32 Our central in-person early voting location 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 in-person 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.

Q33 I am planning to purchase a second drop box for my municipality – will this expense be certified?

No. DLM will only certify ballot drop box expenses related to the purchase of a municipality's **first ballot drop box** or replacement of a municipality's first ballot drop box due to damage or other circumstances rendering the first drop box unusable.

Q34 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.

Q35 My municipality purchased voting booths and/or privacy screens for use during in-person early voting – will these expenses be certified?

Generally, no. For expenses for durable equipment to be considered for certification, they must be **actually** incurred and incurred **directly** and **primarily** to implement early voting. In other words, payment for the equipment must be **ascertainable**, the expense would not have been incurred **but for** early voting, and the equipment must be used to implement early voting **more than** for any other purpose (more than 50%).

Expenses for voting booths and privacy screens will typically **not** be certified as these items are generally used both for early voting and Election Day activities. Under these circumstances, the equipment will fail the primary use test (more than 50% attributable to early voting than for any other purpose) as ballots cast on Election Day continue to outnumber ballots cast during in-person early voting. However, expenses may be submitted in the limited instance where early voting and Election Day activities occur in different locations, and the equipment is acquired specifically for use at the central in-person early voting location due to an inability to transport equipment between locations. For this type of equipment, an explanation to substantiate that the equipment was acquired and used directly and primarily to

implement *early voting* **must** be submitted in the space provided in the surveys.

Q36 Will expenses for ballot or voting equipment (e.g., tabulators, electronic poll books) be certified by DLM?

Under limited circumstances. For expenses for durable equipment to be considered for certification, they must be **actually** incurred and incurred **directly** and **primarily** to implement early voting. In other words, payment for the equipment must be **ascertainable**, the expense would not have been incurred **but for** early voting, and the equipment must be used to implement early voting **more than** for any other purpose (more than 50%).

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 outnumber 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 Q40 regarding upgrades of existing equipment necessary to implement early voting).

Durable equipment expenses must be submitted in the cost certification survey **immediately following** the purchase/lease/rental to be eligible for certification.

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.

DLM will be carefully examining the percentages submitted by municipalities for election-related equipment that can be used for Election Day activities.

Percentage use of 100% means that the equipment is only used for early voting activities, and that the equipment is not used and is not available for use for Election Day activities.

Q37 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 consideration.

Q38 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. For expenses for durable equipment to be considered for certification, they must be **actually** incurred and incurred **directly** and **primarily** to implement early voting. In other words, payment for the equipment must be **ascertainable**, the expense would not have been incurred **but for** early voting, and the equipment must be used to implement early voting **more than** for any other purpose (more than 50%).

Durable equipment expenses must be submitted in the cost certification survey **immediately following** the purchase/lease/rental to be eligible for certification.

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.

DLM will be carefully examining the percentages submitted by municipalities for general office equipment that can be used for activities other than early voting. Percentage use of 100% means that the equipment is only used for

early voting activities, and that the equipment is not used and is not available for use at any other time (i.e., the equipment is separated from other office equipment or stored between early voting periods).

Q39 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 Q40 regarding upgrades of existing equipment necessary to implement early voting).

Q40 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.

Q41 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 Q36 and Q38 above), then repair expenses may be submitted for consideration. In addition, the percentage 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.

Q42 Will expenses for supplies (e.g., labels, glue sticks/tape, pens, ink/toner) be certified by DLM?

For expenses for consumable supplies to be considered for certification, they must be **actually** incurred and incurred **directly** and **primarily** to implement early voting. In other words, payment for the supplies must be **ascertainable**, the expense would not have been incurred **but for** early voting, and the supplies must be used to implement early voting **more than** for any other purpose (more than 50%)

Expenses should only be submitted for additional necessary supplies. Do not include any expenses for supplies that are otherwise provided by the Secretary of the Commonwealth's office that your municipality chooses not to use.

Consumable supply expenses must be **itemized** in order to be considered for certification. A lump sum is insufficient and will not be certified by DLM.

Q43 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.

Q44 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.

Q45 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](#).