

3.

ACCOUNTING

3.8 Expenditures

3.8.12 Voter Registration and Election Cost Allocation

3.8.12.10 This interpretation establishes uniform procedures for allocating voter registration and election costs incurred by counties. These procedures are mandatory for elections held after January 1, 2010.

RCW [29A.04.410](#) Every city, town, and district is liable for its proportionate share of the costs. Special election costs must be borne by the city, town, or district concerned.

RCW [29A.04.420](#) The state should assume a prorated share of election costs when state officers or measures are voted upon at a state primary or general election held in an odd-numbered year under RCW [29A.04.321](#).

RCW [29A.08.150](#) The expense of registration in all rural precincts must be paid by the county. The expense of registration in all precincts lying wholly within a city or town must be paid by the city or town. Registration expenses for this section include both active and inactive voters.

RCW [29A.32.270](#) The cost of a local voters' pamphlet shall be considered an election cost to those local jurisdictions included in the pamphlet and shall be prorated in the manner provided in RCW [29A.04.410](#).

A. Voter Registration or Election Costs to be Allocated

3.8.12.20 BARS account 51490P0 is prescribed for voter registration and voter precinct costs. Costs charged to this account must be specifically for voter registration purposes and will include proper object codes. Time records and other documentation must be maintained to support expenses allocated to voter registration costs.

3.8.12.30 BARS account 51440P0 is prescribed for election costs. Costs charged to this account must be specifically for election purposes and will include proper object codes. Time records and other documentation must be maintained to support expenses allocated to election costs.

3.8.12.40 Allowable costs that may be included for either voter registration or elections are:

1. Salaries and Wages (BARS Object 10)

Include all personnel costs, including salaries, wages, and overtime, for time specifically devoted to voter registration or elections. Personnel may include:

- a. Permanent office staff
- b. County auditor
- c. Extra or temporary help
- d. Paid election observers
- e. Poll workers
- f. Voting center workers
- g. Security

Adequate records are to be maintained to support payroll charges.

2. Benefits (BARS Object 20)

Include those benefits associated with the salaries and wages identified above.

3. Supplies (BARS Object 30)

Include supplies for voter registration or an election (e.g., stationery, forms, cards, pencils, small items of equipment, items for repair and maintenance of equipment, etc.). The cost of large supply purchases should be apportioned between the elections and/or voter registration if benefited.

4. Services (BARS Object 40)

- a. Communication – Charges for telephone and related costs associated with voter registration or elections.
- b. Postage – Charges associated with voter registration or elections. Include postage for mailing ballots, letters, notices to voters, voter pamphlets, post office charges, and other mailings.
- c. Transportation – Cartage for voting equipment, messenger service, and travel expenses including mileage allowances.
- d. Advertising – Include the cost of publishing required notices, paid announcements, and voter outreach specific to an election or voter registration.
- e. Printing and binding – Include the cost of printing materials used for voter registration or in an election. If the printing order is used for more than one election and/or voter registration, the cost should be apportioned between the elections or voter registration benefited.
- f. Repairs and maintenance – Charges for repair and maintenance to election and voter registration equipment.
- g. Rentals – Charges for rental of office space, storage spaces, vehicles, etc.
- h. Training – Include in house training, workshops, conferences, and other educational opportunities.

5. Equipment (BARS Object 60)

Do not include charges for capital outlays. However, depreciation or use charges for such items as ballot tabulation equipment, accessible voting units, ballot sorters, voting center equipment, computers, printers, voter registration management systems, etc., are allowable. Charges must be based on rates that will result in a reasonable recovery of the original equipment over its useful life. Ledgers detailing historical cost, estimated salvage value, useful life, and accumulated charges should be available.

No depreciation or use charge is allowable where the 15 percent overhead factor is used or when grant funds were used to purchase the equipment.

Equipment replacement fees are not considered depreciation or use charges and may be included in the total costs for an election or voter registration.

6. Interfund Charges

Interfund charges are billed services from other county funds/departments. Charges must be consistent with those to other funds and departments.

Interfund charges directly attributable to an election or voter registration are considered direct costs and may be included in the total costs of an election or voter registration. Other interfund charges are not allowable where the 15 percent overhead factor is used.

B. Election Operations May Be Recorded in an Internal Service Fund

3.8.12.50 Election operations may be accounted for in an internal service fund or the general fund.

C. Overhead Is Allowable

3.8.12.60 Overhead or indirect costs attributed to the county auditor are allowable as determined by a federal indirect cost allocation plan. The plan must be prepared in accordance with OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*. Do not include any cost in the plan costs that are already included as an internal service fund charge.

3.8.12.70 In the absence of a federal cost allocation plan, or at the option of the county auditor, a flat 15 percent of adjusted general costs is allowable for overhead. Adjusted general costs are the total of salaries and wages, employee benefits, supplies, and other services and charges properly charged to the appropriate BARS account.

3.8.12.80 The 15 percent overhead factor is in lieu of interfund charges and depreciation. The factor may be used when accounted for in an internal service fund or the general fund.

D. Charge a Minimum Fee

3.8.12.90 The county auditor should collect a minimum fee of at least \$50 from each jurisdiction. The fee will be used for all jurisdictions charged with voter registration/election costs and will be added after the allocation of costs.

E. The Method of Allocating Costs

- 3.8.12.100
1. Allocation of voter registration costs
 - a. Determine the total voter registration costs for the entire fiscal year. Include amounts from the federal indirect cost allocation plan only if not using a flat 15 percent overhead factor.
 - b. Subtract revenue attributable to voter registration services.
 - c. Subtract any direct costs associated with a specific jurisdiction.
 - d. Total the number of active and inactive registered voters for all jurisdictions.

- e. Determine the number of active and inactive registered voters in each city/town. Subtract total active and inactive voters of every city/town from the total active and inactive voters (step iv) in the county voter registration rolls to obtain those voters under county jurisdiction.
- f. Divide each jurisdiction's number of active and inactive registered voters (step iv) by the total number of active and inactive registered voters (step v) to yield a percentage cost factor.
- g. Multiply the percentage cost factor (step vi) times the voter registration costs to determine each jurisdiction's allocated cost.
- h. Add any direct costs, and the 15 percent overhead factor, if applicable, to each jurisdiction's allocated costs. This will give the total amount due from each jurisdiction.

3.8.12.110

2. Allocation of election costs

Two approved methods for allocating election and/or voter pamphlet costs are detailed below. A county, once having adopted a method of allocating election costs or voter pamphlet costs, should use the same parameters for all elections within the next election cycle.

Allocate costs between all jurisdictions participating in an election by using one of the two prescribed methods. The county will absorb costs allocated for federal offices, state offices and state issues whenever the state does not reimburse for these costs.

Only jurisdictions that participate in voter pamphlets will share those costs.

3.8.12.120

a. Method One

This method allows for recovery of additional expenditures associated with multiple offices or issues on the ballot for each jurisdiction. Use of this method requires selecting a factor to be applied to each additional office or issue within a jurisdiction. The factor must be between a range of 0 to 0.2 and should represent the most accurate recovery of costs.

- 1) Determine the total costs for an election. Include amounts from the federal indirect cost allocation plan, if applicable.
- 2) Subtract a minimum service amount of at least \$50 per jurisdiction and any direct costs associated with a specific jurisdiction, resulting in the election costs to be allocated.
- 3) For each jurisdiction participating in the election determine the number of active registered voters.
- 4) Determine the factor for the number of issues and offices for each jurisdiction. A base factor of 1.0 will be assigned for the first ballot issue or office for the jurisdiction. For each additional issue or office the selected factor will be added. For example in a county using 0.15, a city with 3 offices to be decided would have a factor of 1.3 (1.0+0.15+0.15).

- 5) Multiply the issue and office factor (determined in step iv) times the number of active registered voters (determined in step iii). This will give a weighted registration factor.
- 6) Total the weighted registration factors (step v) for all jurisdictions.
- 7) Divide the weighted registration factor (step v) for each jurisdiction by the total weighted factor (step vi) to yield a percentage cost factor.
- 8) Multiply the percentage cost factor (step vii) times the election costs to be allocated to determine each jurisdiction's share.
- 9) Add the minimum service amount, any direct costs, and the 15 percent overhead factor, if applicable, to the allocated election costs for each jurisdiction. This is the total amount due from each jurisdiction.

3.8.12.130

b. Method Two

This method allocates costs based on the number of registered voters in each jurisdiction. Jurisdictions are not charged for additional offices or issues placed on the ballot.

- 1) Determine the total costs for an election. Include amounts from the federal indirect cost allocation plan, if applicable.
- 2) Subtract a minimum service amount of at least \$50 per jurisdiction and any direct costs associated with a specific jurisdiction, resulting in the election costs to be allocated.
- 3) For each jurisdiction participating in the election determine the number of active registered voters.
- 4) Total the number of active registered voters (step iii) for all jurisdictions.
- 5) Divide each jurisdiction's number of active registered voters (step iii) by the total number of active registered voters (step iv) to yield a percentage cost factor.
- 6) Multiply the percentage cost factor (step v) times the election costs to be allocated to determine each jurisdiction's share.
- 7) Add the minimum service amount, any direct costs, and the 15 percent overhead factor, if applicable to the allocated election costs for each jurisdiction. This is the total amount due from each jurisdiction.

F. Charge a Minimum Fee

3.8.12.140

The county auditor should collect a minimum fee of at least \$50 from each jurisdiction. The fee will be used for all jurisdictions charged with election costs and will be added after the allocation of costs.

G. Account for Costs of Recounts Separately

- 3.8.12.150 When a recount is requested, the requestor is charged the cost of the recount. (See Chapter [29A.64](#) RCW) Mandatory recount costs are billed to the affected jurisdiction as direct costs and should be shown separate from charges for other election costs. The fee collected is a charge for a service.

H. Effective Date

- 3.8.12.160 Effective for elections held after January 1, 2010.

I. Election Reserve Fund

- 3.8.12.170 As authorized by the RCW [36.33.200](#), the board of county commissioners may establish an election reserve fund for the payment of expenses of conducting regular and special state and county elections and compensation of election and registration officers and annually budget and levy a tax therefor. It may also make transfers into the election reserve fund from the current expense fund and receive funds for such purposes from cities, school districts and other subdivisions.