



SPECIAL ELECTION REIMBURSEMENT REQUEST FOR EXPENDITURES

DE Reference Guide 0005(Updated 04/2019)

These guidelines are for reference only. They are not to be construed as legal advice or representation. For any particular set of facts or circumstances, refer to the applicable state, federal law, and case law, and/or consult a private attorney before drawing any legal conclusions or relying upon this information.

Authority for Reimbursement

Whenever any special election or special primary election is held as required in s. 100.101, the state is required to reimburse the county for expenses incurred to conduct any special primary election and/or special election ordered pursuant to s. 100.101, Fla. Stat. See s [100.102, Florida Statutes](#)).

Reimbursement Process

In order to be reimbursed:

- Reimbursement must be based on the actual expenses.
- Supervisor must file actual expenses (basis for reimbursement) with the county AND a copy with the Department of State.
- The Department must verify the expenses before payment can be authorized.

Reimbursement will be based upon a “first in, first out” completed submission basis.

Timeline

Table 1: Timeline	
Event	Response
Governor’s Office issues Executive Order for Special Elections	Department of State (DOS) reaches out to respective counties affected by order Supervisor of Elections (SOE) submits estimate of expenses to Department of State
Elections Preparations	SOE keeps detailed records of all expenses
Special Primary and Special Election Days	SOE conducts the election(s)
SOE compiles request and file hard-copy of actual expenses upon which reimbursement will be based with county and mail hard-copy to DOS	DOS will review within 90 days. Factors that may delay or extend process: <ul style="list-style-type: none"> • Lack of or insufficient documentation • Disorganized request that makes it difficult to review and/or verify expenses • Insufficient legislative appropriations to pay for the request. If current funds are not available to cover the reimbursement, you will not be able to receive funds until the next fiscal cycle in which there is appropriation
DOS may ask for additional documents	If requested, provide additional documentation
Final determination of verified expenses	If funds are available, payment is authorized through Department of Financial Services (DFS). If not, payment is rolled into next legislative appropriation.

Verification Process

The Department of State is required to use the DFS Reference Guide for State Expenditures (see, specifically, pp. 41-42 at http://www.myfloridacfo.com/aadir/reference_guide/). The guide details the document requirements needed to verify and authorize payment. In addition to below, please use the Special Election Reimbursement Checklist on page 4.

- Submit two paper hard copies of your reimbursement request by US mail, express carrier, or hand delivery.
 - 1 copy for DOS records
 - 1 copy for DFS records
- Submit the request after the conclusion of the special (general) election. Do not submit a partial request after just the special primary election (unless no general election will be held).
- Provide your Federal Employer Identification Number (FEID).
- Provide a cover letter indicating that the expenses have been filed with the county governing body.
- Reimbursement will be made based on paid invoices/receipts.
- Submit an itemized invoice for each expenditure category (see page 3), as well as a master invoice.
- Identify only those portions of an invoice/receipt that directly relate to the state election when submitted for reimbursement on a consolidated invoice. For example, the state will not reimburse your entire monthly copier costs. However, you will be reimbursed for the per copy charges as long as you have tracked the number of copies made which specifically relate to the special election.
- Provide justification for office supplies purchased for the special election. For example, if you bought one box of paper but only used two reams of paper from the box for the special election separate the cost per reams out of the total cost per box, and describe how these supplies were needed for the special election. This way you are reimbursed the correct amount for your usage in the special election.

Contact Information

Documentation and questions about reimbursement should be directed to:

- Nick Grabowski
- 850-245-6190
- Nicholas.Grabowski@dos.myflorida.com
- Director's Office, Division of Elections, 500 S. Bronough St., Rm. 316, Tallahassee, FL 32399-0250

Reimbursable and Non-Reimbursable Expenses

The State will not reimburse costs that are not solely caused by the special election, nor for expenses that are not required for the conduct of the special election. Refer to Tables 2 and 3 below.

Table 2: Reimbursable Expenses

Costs to County	Documentation Required
Temporary personnel	Copies of payroll registers. Must include gross salary, fringe benefits (if any), deductions (if any), hours worked times rate of pay, and net pay.
Overtime for full time employees	Copies of payroll registers. Must include gross salary, fringe benefits (if any), deductions (if any), hours worked times rate of pay, and net pay.
Poll workers	Hours worked, rate of pay & net pay per poll worker; If poll workers are not paid hourly, then information on type of position worked and rate of pay must be included.
Polling site rentals	Invoices and proof of payment
Public notices	Newspaper clipping/newspaper invoice and proof of payment
Telephone costs	Bills with special assessments and proof of payment
Special permits	Vehicle rental, street closing permits, etc. and proof of payment
Travel	Invoice and proof of payment. Note: the state will reimburse travel costs based on DFS per-mile calculations
Office Supplies	Invoices, proof of payment, and justification
Mail-outs	Number of units mailed, sample item mailed, mailing cost per item, and proof of payment (printout from postage meter)
Printing ballots	Invoices and proof of payment

Table 3: Non-Reimbursable Expenses

Costs to County	Reason
Food or Bottled Water	Item not required for conduct of election
"I Voted" Stickers	Item not required for conduct of election
Expenses related to assembling reimbursement request	Item not required for conduct of election
Regular salary pay for employees	Expense not incurred solely due to special election
Election supplies that are reusable for future elections	Expense not incurred solely due to special election
Voting Machines	Expense not incurred solely due to special election

Table 4: Special Election Reimbursement Checklist

<input type="checkbox"/>	Cover letter to DOS stating expenses have been filed with county governing body
<input type="checkbox"/>	Federal Employer Identification Number (FEID) included
<input type="checkbox"/>	All expenses were required for special election
<input type="checkbox"/>	All expenses were incurred solely due to special election
<input type="checkbox"/>	Two paper hard copies of request and documentation
<input type="checkbox"/>	Every expenditure has documentation of purchase and proof of payment
<input type="checkbox"/>	Master invoice with expenses broken down by expenditure category
<input type="checkbox"/>	Separate itemized invoice for each Expenditure Category
<input type="checkbox"/>	Expenditure Category Invoice: Temporary Personnel
<input type="checkbox"/>	Expenditure Category Invoice: Overtime for fulltime employees
<input type="checkbox"/>	Expenditure Category Invoice: Poll Workers
<input type="checkbox"/>	Expenditure Category Invoice: Polling site rentals
<input type="checkbox"/>	Expenditure Category Invoice: Public notices
<input type="checkbox"/>	Expenditure Category Invoice: Telephone Costs
<input type="checkbox"/>	Expenditure Category Invoice: Permits
<input type="checkbox"/>	Expenditure Category Invoice: Travel
<input type="checkbox"/>	Expenditure Category Invoice: Office Supplies
<input type="checkbox"/>	Expenditure Category Invoice: Mail-outs
<input type="checkbox"/>	Expenditure Category Invoice: Ballots