



SPECIAL ELECTION REIMBURSEMENT REQUEST FOR EXPENDITURES

DE Reference Guide 0005 (Revised March 2026)

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.

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Authority for Reimbursement

Section [100.102, Florida Statutes](#), requires the State to reimburse a county for actual costs incurred to conduct a special primary and/or special (general) election as ordered pursuant to section [100.101, Florida Statutes](#).

Reimbursement Process

To be reimbursed:

- Reimbursement must be based on the actual expenses incurred for the special election.
- The supervisor must file actual expenses (basis for reimbursement) with the county as per Section 100.102 Florida Statutes AND two copies with the Department of State.
- The Department of State must verify the expenses as per DFS Reference Guide for State Expenditures before payment can be submitted to the Department of Financial Services (DFS) for payment.
- 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	<p>Department of State (DOS) reaches out to respective counties affected by order</p> <p>Supervisor of Elections (SOE) submits estimated cost of conducting the special election to Department of State</p>
Elections Preparations	SOE keeps detailed records of all expenses (see details on subsequent pages)
Special Primary and Special Election Days	SOE conducts the election(s)
Reimbursement request	SOE compiles the request and files two hard copies of actual expenses with the Department.
DOS Review of actual expenses for reimbursement	<p>DOS will review within 90 days of a completed submission. Factors that may delay or extend the process:</p> <ul style="list-style-type: none"> • Incomplete submission or lack of or insufficient documentation or incomplete • Disorganized request that makes it difficult to review and/or verify expenses • Delay in submitting the requested additional documents. • Insufficient legislative appropriations in the current Fiscal Year to pay for the request. Reimbursement will roll over to next fiscal year 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 year.

Reimbursement Request Submission and Checklist

The Department of State is required to use the Department of Financial Services (DFS) Reference Guide for State Expenditures at https://myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/state-agencies/reference-guide-for-state-expenditures.pdf?sfvrsn=b4cc3337_2. The guide details the document requirements needed to verify and authorize payment. Use checklist below to assist. Submit the request **in full** AFTER the conclusion of both the special primary and special general election. You may submit a request for the special primary election and the general election request later (unless no general election will be held). We must be able to easily identify that reimbursement expenses are distinct for each election.

Table 2: Special Election Reimbursement Checklist	
<input type="checkbox"/>	Cover letter includes Federal Employer Identification Number and indicates that the expenses have been filed with the county governing body.
<input type="checkbox"/>	Submit two paper hard copies of your reimbursement request by US mail, express carrier,; 1 copy for DOS records and 1 copy for DFS records
<input type="checkbox"/>	<p>Provide expenditure details</p> <ul style="list-style-type: none"> • Reimbursement will be made based on paid invoices/receipts • Include all expenses that were required solely for the special primary election and if applicable special (general) election. Refer to Tables 3 and 4 for reimbursable and non-reimbursable expenses. • Submit an itemized invoice for each expenditure category (see page 7), as well as cover letter with total invoice summary (see page 6). • 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 but can reimburse per copy charges if you have tracked the number of copies made which specifically relate to the special election. • If two elections are held on the same day for different districts the cost needs to be allocated between two elections. Specify the Cost Allocation Methodology used to distribute the expenses in the cover letter and show the expenses distribution by percentage on the expenditure summary sheets. The methodology can be anything which logically distributes the expenses. The best methodology to use is the total registered voters at book closing. See the methodology example on page 13. • 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. Describe how these supplies were needed for the special election. Then you will be reimbursed for correct amount used
<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

Contact Information

Direct documentation and questions about reimbursement to:

- Director’s Office, Division of Elections – c/o Fiscal Unit
- DOEGrants@dos.fl.gov or Usha.Putcha@dos.fl.gov (fiscal administrator); alternatively Maria.Matthews@dos.fl.gov or Amber.Marconnet@dos.fl.gov
- Documentation should be mailed to Atten: Usha Putcha, Director’s Office, Division of Elections, 500 S. Bronough St., Rm. 316, Tallahassee, FL 32399-0250

Reimbursable Expenses

The State will only reimburse costs solely caused by or to conduct the special election. Refer to Table 3 below.

Table 3: Reimbursable Expenses	
Costs to County	Documentation Required
Temporary personnel	Copies of payroll register, check register. Must include gross salary, fringe benefits (if any), deductions (if any), hours worked times rate of pay, and net pay. Payroll Register, Check Register which matches the bank statement/cancelled check as Proof of payment
Overtime for full time employees	Copies of payroll register, check register. Must include gross salary, fringe benefits (if any), deductions (if any), hours worked times rate of pay, and net pay. Payroll Register, Check Register which matches the bank statement/cancelled check as Proof of payment.
Poll workers	Copies of poll workers register with signatures, check register. Hours worked, rate of pay & net pay per poll worker; If poll workers are not paid hourly, then information on the type of position worked and rate of pay must be included. Poll workers register, Check Register which matches the bank statement/cancelled check as Proof of payment
Polling site rentals	Invoices and cancelled check or bank statement as proof of payment. Rental agreements.
Public notices	Newspaper clipping/newspaper invoice and cancelled check or bank statement as proof of payment.
Telephone/Cell Phone costs	Bills and cancelled check or bank statement as proof of payment. Identify only those portions of an invoice/receipt that directly relate to the special election when submitted for reimbursement on a consolidated invoice.
Special permits	Vehicle rental, street closing permits, etc. Invoice and cancelled check or bank statement as proof of payment.
Travel	Invoice and cancelled check or bank statement as proof of payment. Note: Travel costs are reimbursable based on State per-mile calculations
Office Supplies	Invoice and cancelled check or bank statement as proof of payment. Justification. Identify only those portions of an invoice/receipt that directly relate to the special election when

	submitted for reimbursement on a consolidated invoice.
Mail-outs	Invoice and cancelled check or bank statement as proof of payment. Number of units mailed, sample item mailed, mailing cost per item, printout from postage meter. Statements showing the beginning balance, usage and ending balance.
Printing ballots	Invoices and cancelled check or bank statement as proof of payment. For in-house identify only those portions of an invoice/receipt that directly relate to the special election when submitted for reimbursement on a consolidated invoice.
Adopt-A-Precinct	A breakdown of use of funds Including copies of payroll registers hours worked times rate of pay, and net pay and if any, or as requested, gross salary, fringe benefits (if any), deductions.
Election Day Support	Invoices and cancelled check or bank statement as proof of payment. Any expenditure incurred for election day support, i.e. legal, office security and system support by ESS

Non-Reimbursable Expenses

The State will not reimburse for the following expenses. Refer to Table 4 below.

Table 4: 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

Example of Request



Wesley Wilcox
Supervisor of Elections, Marion County, FL

Election Center
981 NE 16th ST • Ocala, FL 34470
M PO Box 289 • Ocala, FL 34478-0289
P 352-620-3290
F 352-620-3286
W www.VoteMarion.Gov

2025 Special Election – U.S. Representative, District 6

May 28th, 2025

Florida Department of State
Division of Elections
500 S. Bronough Street
Rm. 316
Tallahassee, FL 32399-0250

RE: Reimbursement Request for Special Election Costs
U.S. Representative, District 6
[REDACTED]

To Whom it May Concern:

Enclosed is documentation to substantiate our request for reimbursement for the U.S. Representative, District 6 Special Election.

Binder #1: The Special Primary Election of January 28th, 2025, total cost of \$162,824.04

Binder #2: The Special Election of April 1st, 2025, total cost of \$170,307.12

The total reimbursement request for the 2025 Special Election is \$333,131.16

I have personally reviewed and approved all invoices and payments required as listed herein and consider the amounts to be true and just.

Noting that we have filed with the Marion County Board of County Commissioners the funding request for expenses as per section 100.102 Florida Statutes.

In the binders a summary sheet is included, and each tab has a summary sheet for reference.

If you have any questions, please feel free to contact this office.

Respectfully,

Wesley Wilcox
Marion County Supervisor of Elections

2025 Special Primary Election GN 6 Reimbursable Expenses Summary

Temporary Personnel	\$	5,664.15
Overtime Full Time Employees	\$	13,045.17
Poll Workers	\$	108,805.00
Polling Sites Rental	\$	2,875.00
Telephone Costs	\$	223.21
Special Permits	\$	7,498.40
Travel	\$	1,984.15
Office Supplies	\$	1,343.66
Mail outs and in	\$	6,746.92
Printing Ballots	\$	14,638.38
Public Notices	\$	-
	<u>\$</u>	<u>162,824.04</u>

2025 Special Primary Election GN 6 Reimbursable Expenses

TEMPORARY PERSONNEL					
DATE	EXHIBIT	VENDOR	NOTES	METHOD OF PAYMENT	COST
2/4/2025	A	HireQuest	Warehouse help load/unload Election Equipment	Ck 17953	\$ 1,215.00
2/17/2025	A	HireQuest	Warehouse help load/unload Election Equipment	Ck 17962	\$ 506.26
1/28/2025	B	Forest High School	ROTC night return support	Ck 17871	\$ 300.00
1/30/2025	C	Truck Drivers & Helpers	See copies of Checks	Ck 17938 to 17944	\$ 3,384.00
1/30/2025	C	Truck Drivers & Helpers	FICA/Medical Tax	EFT	\$ 258.89
TOTAL					\$ 5,664.15

2025 Special Primary Election GN 6 Reimbursable Expenses

PUBLIC NOTICES					
N/A					
No expenses for this category. We are not seeking reimbursement.					



CUSTOMER NUMBER 97824	CUSTOMER P.O. #	ORIGINATING OFFICE OCALA, FL
DATE 1/26/2025	INVOICE NUMBER 2517456	PAGE 1

BILL TO
MARION COUNTY SUPERVISOR OF ELECTIONS
981 NE 16TH ST
OCALA, FL 34447

JOB SITE
MARION COUNTY SUPERVISOR OF ELECTIONS
981 NE 16TH ST
OCALA, FL 34447

DATE	TICKET NUMBER	EMPLOYEE	DESCRIPTION	HOURS	RATE	AMOUNT	
You can now view time tickets and invoices and pay invoices immediately using our Customer Web Portal! Not registered? Visit www.hirequest-direct.com and click on "Customer Login" to register.							
1/23/2025	13842289	COLLIR MCCRAY, JAEDIN	GEN LABOR	7.50 R	\$22.50	\$168.75	
1/23/2025	13842289	JOHNSON, TEDDY A	GEN LABOR	4.00 R	\$22.50	\$90.00	
1/23/2025	13842289	MORRIS, GILBERT	GEN LABOR	7.00 R	\$22.50	\$157.50	
1/23/2025	13842289	RODRIGUEZ, SAMMY	GEN LABOR	7.50 R	\$22.50	\$168.75	
1/24/2025	13873760	COLLIR MCCRAY, JAEDIN	GEN LABOR	4.00 R	\$22.50	\$90.00	
1/24/2025	13873760	JARRELL, MICHELLE	GEN LABOR	4.00 R	\$22.50	\$90.00	
1/24/2025	13873760	JOHNSON, TEDDY A	GEN LABOR	4.00 R	\$22.50	\$90.00	
1/24/2025	13873760	MORRIS, GILBERT	GEN LABOR	4.00 R	\$22.50	\$90.00	
1/25/2025	13842298	COLLIR MCCRAY, JAEDIN	GEN LABOR	4.00 R	\$22.50	\$90.00	
1/25/2025	13842298	JOHNSON, TEDDY A	GEN LABOR	4.00 R	\$22.50	\$90.00	
1/25/2025	13842298	MORRIS, GILBERT	GEN LABOR	4.00 R	\$22.50	\$90.00	
REG HR: 54.00				OT HR: 0.00	SPC HR: 0.00	TOTAL: 54.00	AMOUNT DUE \$1,215.00

PLEASE RETURN THIS PORTION FOR PROPER CREDIT

CUSTOMER NUMBER 97824	DATE 1/26/2025	INVOICE NUMBER 2517456	AMOUNT DUE \$1,215.00
ORIGINATING OFFICE OCALA, FL		BY: 17953	AMOUNT PAID

TERMS: Total amount due upon receipt. Accounts 90 days past due are subject to interest at 1.5% per month (18% annual rate). If an account is referred to an attorney for collection, customer shall pay the reasonable attorney's fee and court costs incurred by HIREQUEST DIRECT.

PAID RECEIVED ✓
APPROVED CSWA

PLEASE REMIT TO:
HireQuest
P. O. Box 748804
Atlanta, GA 30374-8804

For questions about this invoice, please call: (352) 421-5162

ORIGINAL CHECK CONTAINS A WATERMARK - VERIFY FOR AUTHENTICITY

Wesley Wilcox
SUPERVISOR OF ELECTIONS
MARION COUNTY
Post Office Box 283
Ocala, Florida 34476-0289

TRUIST BANK
NORTH-CENTRAL FLORIDA
OCALA, FLORIDA

63-215
831

017953

2/4/2025

PAY TO THE ORDER OF HireQuest ****1,215.00**

One Thousand Two Hundred Fifteen and 00/100***** DOLLARS

HireQuest
PO BOX 748804
Atlanta, GA 30374-8804

VOID AFTER 90 DAYS
Wesley Wilcox

MEXMO INV# 2517456 2025 Special Primary Election Labor

MARION COUNTY SUPERVISOR OF ELECTIONS, Ocala, Florida				2/4/2025		017953
Date	Type	Reference	Original Amt	Balance Due	Discount	Payment
2/4/2025	Bill		1,215.00	1,215.00		1,215.00
					Check Amount	1,215.00

Truist Bank INV# 2517456 2025 Special Primary Election La 1,215.00



Page 1 of 5 02/28/25
FL 0072000170887

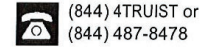


WESLEY WILCOX MARION COUNTY SUPERVISOR
OF ELECTIONS
PO BOX 289
OCALA FL 34478-0289

Your account statement

For 02/28/2025

Contact us



■ PUBLIC FUND ANALYZED CHECKING (



Account summary



Checks

DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)
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02/03	17916	100.00	02/12	17953	1,215.00 ✓	02/03	33356	480.00
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2025 Special General Election GN 6 Reimbursable Expenses Summary

Temporary Personnel	\$	6,087.13
Overtime Full Time Employees	\$	15,328.79
Poll Workers	\$	105,161.09
Polling Sites Rental	\$	2,875.00
Telephone Costs	\$	263.77
Special Permits	\$	7,496.51
Travel	\$	2,190.30
Office Supplies	\$	1,979.50
Mail outs and in	\$	10,925.50
Printing Ballots	\$	17,999.53
Public Notices	\$	-
	<u>\$</u>	<u>170,307.12</u>

2025 Special General Election GN 6 Reimbursable Expenses

TEMPORARY PERSONNEL					
DATE	EXHIBIT	VENDOR	NOTES	METHOD OF PAYMENT	COST
4/7/2025	A	HireQuest	Warehouse help load/unload Election Equipment	Ck 18076	\$ 1,389.39
4/16/2025	A	HireQuest	Warehouse help load/unload Election Equipment	Ck 18084	\$ 1,029.39
4/1/2025	B	Forest High School	ROTC night return support	Ck 18049	\$ 300.00
4/3/2025	C	Truck Drivers & Helpers	See copies of Checks	Ck 18059 to 18063	\$ 3,129.00
4/3/2025	C	Truck Drivers & Helpers	FICA/Medical Tax	EFT	\$ 239.35
TOTAL					\$ 6,087.13

2025 Special General Election GN 6 Reimbursable Expenses

PUBLIC NOTICES					
N/A					
No expenses for this category. We are not seeking reimbursement.					



CUSTOMER NUMBER 97824	CUSTOMER P.O. #	ORIGINATING OFFICE OCALA, FL
DATE 3/30/2025	INVOICE NUMBER 2552820	PAGE: 1

BILL TO
MARION COUNTY SUPERVISOR OF ELECTIONS
981 NE 16TH ST
OCALA, FL 34447

JOB SITE
MARION COUNTY SUPERVISOR OF ELECTIONS
981 NE 16TH ST
OCALA, FL 34447

DATE	TICKET NUMBER	EMPLOYEE	DESCRIPTION	HOURS	RATE	AMOUNT	
You can now view time tickets and invoices and pay invoices immediately using our Customer Web Portal! Not registered? Visit www.hirequest-direct.com and click on "Customer Login" to register.							
3/27/2025	13995242	BROWN, GERMAINE	GEN-LABOR	4.00 R	\$22.50	\$90.00	
3/27/2025	13995242	PAGAN MARTINEZ, CHRISTOPHER J	GEN-LABOR	6.75 R	\$22.50	\$151.88	
3/27/2025	14030312	RODRIGUEZ, SAMMY	GEN-LABOR	8.00 R	\$22.50	\$180.00	
3/27/2025	13995242	TURNER, DUANE	GEN-LABOR	6.25 R	\$22.50	\$140.63	
3/27/2025	13995242	VAZQUEZ, JOEL	GEN-LABOR	8.00 R	\$22.50	\$180.00	
3/28/2025	13995244	BROWN, GERMAINE	GEN-LABOR	4.00 R	\$22.50	\$90.00	
3/28/2025	13995244	PAGAN MARTINEZ, CHRISTOPHER J	GEN-LABOR	4.00 R	\$22.50	\$90.00	
3/28/2025	14032702	RODRIGUEZ, SAMMY	GEN-LABOR	4.00 R	\$22.50	\$90.00	
3/28/2025	13995244	TURNER, DUANE	GEN-LABOR	4.75 R	\$22.50	\$106.88	
3/29/2025	13995246	BROWN, GERMAINE	GEN-LABOR	4.00 R	\$22.50	\$90.00	
3/29/2025	13995246	GRIFFIN, LARRY	GEN-LABOR	4.00 R	\$22.50	\$90.00	
3/29/2025	14035971	RODRIGUEZ, SAMMY	GEN-LABOR	4.00 R	\$22.50	\$90.00	
REG HR: 61.75				OT HR: 0.00	SPC HR: 0.00	TOTAL: 61.75	AMOUNT DUE: \$1,389.39

PLEASE RETURN THIS PORTION FOR PROPER CREDIT

CUSTOMER NUMBER	DATE	INVOICE NUMBER	AMOUNT DUE
97824	3/30/2025	2552820	\$1,389.39
ORIGINATING OFFICE		AMOUNT PAID	
OCALA, FL			

TERMS: Total amount due upon receipt. Accounts 30 days past due are subject to interest at 1.5% per month (18% annual rate). If an account is referred to an attorney for collection, customer shall pay the reasonable attorney's fee and court costs incurred by HIREQUEST DIRECT.

PLEASE REMIT TO:
HireQuest
P. O. Box 748804
Atlanta, GA 30374-8804
BY: *[Signature]*
For questions about this invoice please call: (352) 421-5162
APR 07 2025
GOODS/SERVICES RECEIVED
AUDITED *[Signature]*
APPROVED *[Signature]*

ORIGINAL CHECK CONTAINS A WATERMARK - VERIFY FOR AUTHENTICITY

Wesley Wilcox
SUPERVISOR OF ELECTIONS
MARION COUNTY
Post Office Box 289
Ocala, Florida 34478-0289

TRUIST BANK
NORTH CENTRAL FLORIDA
OCALA, FLORIDA

63-215
631

018076

4/7/2025

PAY TO THE ORDER OF: HireQuest \$1,389.39

One Thousand Three Hundred Eighty-Nine and 39/100***** DOLLARS

HireQuest
PO BOX 748804
Atlanta, GA 30374-8804

MEMO INV# 2552820 2025 Special General Election Labor

VOID AFTER 90 DAYS

[Signature]

MARION COUNTY SUPERVISOR OF ELECTIONS, Ocala, Florida

Date	Type	Reference	Original Amt.	Balance Due	4/7/2025	018076
4/7/2025	Bill	INV# 2552820	1,389.39	1,389.39	Discount	Payment
					Check Amount	1,389.39

Truist Bank INV# 2552820 2025 Special General Election La 1,389.39



WESLEY WILCOX MARION COUNTY SUPERVISOR
OF ELECTIONS
PO BOX 289
OCALA FL 34478-0289

Your account statement

For 04/30/2025

Contact us



Truist.com



(844) 4TRUIST or
(844) 487-8478

■ PUBLIC FUND ANALYZED CHECKING

Account summary



Checks

DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)
04/09	18007	81.00	04/14	18043	100.00	04/16	18076	1,389.39 ✓

Methodology to Distribute expenses for two special elections conducted on the same day.

Total registered voters at book closing: 155,004
 Total registered Republicans in State HD 3: 14,814 (50% charged to HD1/50% charged to HD 3)*
 140,190 (100% charged to HD 1)

7,407 (Total charge to HD 3)
 140,190+7,407 = 147,597 (Total charge to HD 1)
 7,407/155,004 = .05 charge to HD 3
 147,597/155,004 = .95 charge to HD 1

¹We applied this concept to all the exhibits.

2025 Special Election Reimbursable Expenses Summary

Election Date: April 1, 2025

Exhibit		District 1 Gen	District 3 Rep Primary
		95.00%	5.00%
1	Temporary Personnel	\$ 8,124.91	7,718.66
2	Overtime Full Time Employees	\$ 12,392.80	11,773.16
3	Poll Workers*	\$ 82,373.34	78,254.67
4	Polling sites Rental*	\$ 2,050.00	1,947.5
5	Public Notices	\$ 32,988.62	31,339.19
6	Telephone Costs	\$ 274.64	260.91
7	Special Permits	\$ 6,391.06	6,071.51
8	Travel	\$ -	0
9	Office Supplies	\$ -	0
10	Mail outs*	\$ 4,771.80	4,533.21
11	Printing Ballots*	\$ 5,262.06	4,998.96
		<hr/>	
		\$ 154,629.23	\$ 146,897.77
		<hr/>	\$ 7,731.46