

Agency # 108.00

**RULES
FOR
REIMBURSEMENT OF EXPENSES
FOR
STATE-FUNDED ELECTIONS**
(Effective February 6, 2004; Revised June 11, 2024)



STATE BOARD OF ELECTION COMMISSIONERS
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Scope of Rules

These rules set forth general procedures for distribution of funds from the State to the counties for election expenses related to state-funded elections. These rules are in addition to, and not a substitute for, the laws of the State of Arkansas.

§ 501 Definitions

- (a) Canvassing - examining and counting the returns of votes cast at a public election to determine authenticity.
- (b) County Board – the county board of election commissioners.
- (c) Election Expenses - costs incurred by a county for conducting a state-funded election, poll workers pay, extra help pay, mileage expenses, election commissioners pay, supply costs, programming costs, ballot printing costs, legal advertising costs, and facility fees, as specified in the reimbursement rules and guidelines established by the State Board of Election Commissioners.
- (d) Election Official - is a member of the county board, one who performs election coordinator duties, one who is a poll worker designated by a county board to be an election clerk, election judge, or election sheriff, or a deputy county clerk or a person assigned by a county clerk to conduct early voting.
- (e) Electronic Vote Tabulating Device - a device, commonly referenced as an optical scanner, used to electronically scan a marked paper ballot for the purpose of tabulation.
- (f) Extra Help - temporary full-time, temporary part-time or contract labor employed by a county to assist the county board. For the purpose of these rules, a temporary county employee is defined as any person employed only during limited parts of the year to assist county election commissions in conducting elections.
- (g) Nonpartisan General Election - the regular biennial election held on the same date and at the same time and places as for a preferential primary election for election of Justice of the Supreme Court, Judge of the Court of Appeals, circuit judge, prosecuting attorney, and district judge.
- (h) Off-site Early Voting - polling sites for early voting that are located outside the office of the county clerk and are under the direction and supervision of the county board.
- (i) Permanent County Employee - any person, who is not “Extra Help” as defined by these rules, one who is employed by the county on a permanent full-time or permanent part-time basis.
- (j) Polling Site - a location selected by the county board where votes are cast.
- (k) Poll Worker - an election official designated by the county board to be an election clerk, election judge or election sheriff at a polling site.

- (l) Primary Election - any election held to select the nominees of a political party for election at any general or special election in this state.
- (m) Public meeting - any gathering consistent with the definition established under the Arkansas Freedom of Information Act of 1967, A.C.A. § 25-19-101, et. seq.
- (n) Special election - any specially scheduled election to fill vacancies or to approve any measure.
- (o) State Board - the state board of election commissioners.
- (p) State-funded elections - preferential primary elections, general primary elections, special primary elections, nonpartisan general elections, and statewide special elections.
- (q) Vote Center – an election day location designed by the county board at which a qualified elector from any precinct in the county holding the election may vote.
- (r) Voting system - the total combination of mechanical, electromechanical, or electronic equipment, including the software, firmware, and documentation required to program, control, and support the equipment that is used to define ballots, to cast and count votes, to report or display election results, and to maintain and produce any audit trail information. “Voting system” also includes the practices and documentation used to identify system components and versions of components; test the system during its development and maintenance; maintain records of system errors and defects; determine specific system changes to be made to a system after the initial qualification of the system; and make available any materials to the voter, including without limitation notices, instructions, forms, or paper ballots.

§ 502 State Funding of Elections

- (a) The State Board is statutorily charged with funding elections designated by law as state-funded using funds appropriated to the State Board for election expenses of the State Board and for election expenses of a county board.
- (b) State-Funded Elections include;
 - (1) preferential primary elections;
 - (2) general primary elections;
 - (3) special primary elections;
 - (4) nonpartisan general elections; and
 - (5) statewide special election. See A.C.A. §§ 7-4-101(f)(11); 7-7-201(a).

§ 503 Withholding of State Funding

- (a) The State Board may withhold funding for eligible state-funded election expenses from any county that fails to comply with the rules developed by the State Board for the administration of primary elections or fails to comply with applicable state election laws, until all requirements are met to the satisfaction of the State Board. A.C.A. § 7-7-201(b)(3).

- (b) Failure to comply with the rules and guidelines for reimbursement of expenses for state-funded elections established by the State Board, or failure to deliver to the Secretary of State certified results of the election and any additional election information designated by the Secretary of State may result in withholding of funding for eligible state-funded election expenses to the county, until all requirements are met to the satisfaction of the State Board. See A.C.A. §§ 7-5-701(c)(2), 7-4-101(f), 7-4-121(b)(election audits), and 7-5-707.

§ 504 Advance Funding

- (a) Following each regular legislative session, the State Board will establish an estimated average cost per registered voter by county for conducting statewide special elections and for conducting preferential primary elections based upon databases of comparative state-funded election costs maintained by the State Board.
- (b) A county is eligible to receive funding from the State Board before any statewide special election or preferential primary election upon proper request made to the State Board by the county board.
- (c) The request must be in writing under the signature of all three (3) commissioners and received by the State Board at least thirty (30) days before the statewide special election or preferential primary election.
- (d) Upon review and approval by staff, the county treasurer will receive funding from the State Board based upon one half (1/2) of the county's previously estimated cost per registered voter for conducting the election, or a minimum of two thousand five hundred dollars (\$2,500) for a statewide special election or five thousand dollars (\$5,000) for a preferential primary election, whichever is greater.
- (e) The respective county will disburse the funds allocated for election expenses and will establish a separate expense code to track and monitor payments made with State funds.

§ 505 Funding of Eligible Expenses

- (a) Before each state-funded election, the State Board will furnish each county board with comprehensive guidelines, instructions and worksheets for requesting payment from the State Board for eligible state-funded election expenses.
- (b) After each state-funded election, the county board must submit to the State Board copies of invoices, receipts, and all other required documentation in support of eligible election expenses incurred in conducting the state-funded election.
- (c) A county is eligible to receive funding from the State Board after the state-funded election upon proper request made to the State Board by the county board. The county board may designate one or more persons to submit its county's request for reimbursement to the State Board.

- (d) A county must follow all instructions and submit its request according to the State Board's rules and guidelines to maximize receipt of funding for eligible state-funded election expenses from the State Board.
- (e) Upon review by staff and approval by the State Board, each county treasurer will receive funding from the State Board for eligible state-funded election expenses as defined by rule. The respective county will disburse the funds allocated for election expenses and will establish a separate expense code to track and monitor payments made with State funds.

§ 506 Uniform and Consistent Funding

These rules are designed to maintain a high level of fiscal accountability in election administration by:

- (1) Providing the uniform and consistent distribution of funds for the reimbursement of eligible expenses from the State Board to the counties;
- (2) Requiring compliance with election laws and procedures to be eligible for reimbursement; and
- (3) Providing information needed for the development of databases of comparative election costs.

§ 507 Eligible State-Funded Election Expenses

(a) Poll Workers Pay is reimbursed pursuant to the following provisions:

- (1) Eligible poll worker pay includes funding for poll workers working polling sites on election day, funding for poll workers working off-site early voting polling sites, and funding for poll workers who attend training as specified under separate rule.
- (2) A county is eligible to receive funding at the current federal or state minimum wage, whichever is greater at the time of the state-funded election, for the actual number of hours worked up to a maximum of fourteen (14) hours by a poll worker at an election day polling location.
- (3) In addition to the poll worker pay, a county is eligible to receive a maximum \$25 payment for one election judge per poll on election day.
- (4) A county is eligible to receive the current federal or state minimum wage, whichever is greater at the time of the state-funded election, and applicable overtime wages if required by law, for the actual number of hours worked by a poll worker at an off-site early voting polling site outside of the county clerks' office and under the direction and supervision of the county board.

- (5) A county is eligible to receive an additional one-time payment per poll worker who attends training conducted by a State Board-certified trainer and who works the preferential primary election immediately following the training. This payment shall be governed by the “Rules for Poll Worker Training.” However, the payment may be included in the disbursement paid under this rule.
- (6) A county is eligible to receive funding for an average of six (6) eligible poll workers per precinct per state-funded election.

(b) Extra Help Pay is reimbursed pursuant to the following provisions:

- (1) Eligible extra help pay includes:
 - (A) funding for workers designated by the county board to prepare, package and deliver election materials to poll workers for each polling site;
 - (B) funding for poll workers designated to return election materials to the county board after the closing of the poll;
 - (C) funding for workers to unpack and store election materials after the election;
 - (D) funding for election clerks processing absentee ballots; and
 - (E) funding for election officials designated to tabulate the vote.
- (2) A county is eligible to receive funding for eligible extra help at the current federal or state minimum wage, whichever is greater at the time of the state-funded election, for the actual number of hours worked.

(c) Extra Deputy Pay is reimbursed pursuant to the following provisions:

- (1) A county is eligible to receive funding for one (1) extra deputy to the county clerk for the purpose of carrying out the requirements of absentee and early voting, at the current federal or state minimum wage, whichever is greater at the time of the state-funded election, and applicable overtime wages if required by law, for the actual number of hours worked per day up to the maximum number of hours per day allowable by law, for a period not to exceed thirty-five (35) days per state-funded election.
- (2) A county with two county seats may receive funding for one (1) additional deputy county clerk subject to the same limitations in the maximum number of hours.

(d) Mileage Expenses are reimbursed pursuant to the following provisions:

- (1) Eligible mileage expenses include funding for the mileage of personnel designated by the county board to deliver election materials to poll workers for each polling site and funding for poll workers designated by the county board to return election materials to the county board after the closing of the poll at the same mileage rate prescribed for state employees

in state travel regulations. A.C.A. § 7-4-112(b).

- (2) A county may pay up to two poll workers per poll to return ballots to the central count location when a poll is closed.

(e) Election Commissioners Pay is reimbursed pursuant to the following provisions:

- (1) A county is eligible to receive funding for election commissioners pay of \$125 per public meeting attended when official business is conducted, up to a maximum of ten (10) public meetings per commissioner per state-funded election.
- (2) Public meetings as defined under the Arkansas Freedom of Information Act include but are not limited to drawing of ballot position, certification of ballots, selection or alteration of location or boundaries of precincts or polling sites, designation of election officials, correction of errors or omissions of ballots, canvassing and certification of election results, canvassing and certification of a recount, and election day.

(3)(A) A county is eligible to receive funding for the hourly wages of a county election commissioner if:

- (i) The county board has not voted to appoint a county employee as an election coordinator;
- (ii) The wages of an individual election commission do not exceed 40 hours in the state funded election being reimbursed;
- (iii) The rate of compensation does not exceed \$15 per hour; and
- (iv) The hours would otherwise be reimbursable as extra help or contract labor under this rule.

- (2) A county may pay a county board member hourly wages in excess of those eligible for reimbursement under this rule.

(f) Supply Costs are reimbursed pursuant to the following provisions:

- (1) Eligible Supply Costs include funding for disposable supplies such as pens, pencils, pads, tape, magnifying sheets/glasses, spools of string for marking electioneering areas, ballot marking instruments/devices, envelopes, ballot boxes, seals, stub boxes, election kits, paper, postage for mailing absentee application requests and ballots and for official notice to poll workers and polling sites, and paper products necessary for the operation of the voting equipment.
- (2) A county may only receive funding for quantities applicable to the specific state-funded election for which it seeks funding.

- (3) In a county in which the county board conducts early voting or maintains vote centers, the county is eligible to receive reimbursement for the cost of internet service necessary to support the poll tablet system subject to the following limitations:
 - (A) In the event that the county maintains year-round internet service for its elections, the reimbursable cost is limited to the payment for the time period in which the state-funded election occurred.
 - (B) The cost of internet services in a single election shall not exceed \$40 per the combined number of polling sites, vote centers, and off-site early voting locations.

(g) Programming Costs are reimbursed pursuant to the following provisions:

- (1) Eligible programming costs include funding for programming and testing of voting machines and electronic vote tabulating devices for state-funded elections, funding for technical support and funding for labor, mileage, and truck rental, if necessary, for transportation of voting machines and precinct tabulating devices to and from polling sites. See A.C.A. §§ 7-5-301(m)(2); 7-5-515(a), (b); 7-5-611(a)(1).
- (2) A county is eligible to receive a maximum \$25 per hour for testing voting machines and electronic vote tabulating devices.
- (3) A county is eligible to receive a maximum \$1,080 per state-funded election for contracted technical support authorized under A.C.A. § 7-5-301(g).
- (4) A county is eligible to receive the current federal or state minimum wage, whichever is greater at the time of the state-funded election, for the actual number of hours worked by extra help designated by the county board to transport voting machines and electronic vote tabulating devices to and from the polling sites, plus truck rental fees or mileage expenses at the same mileage rate prescribed for state employees in state travel regulations.

(h) Ballot Printing Costs are reimbursed pursuant to the following provisions:

- (1) Counties are eligible to receive funding for printing a number of absentee ballots, provisional ballots, and emergency ballots not to exceed the greater of:
 - (A) the 35 ballots per ballot style; or
 - (B) one and one half (1.5) times the number of absentee voters and provisional voters at the last preceding comparable election.
- (2) A county using ballot marking devices is eligible to receive funding for the purchase of ballot stock equivalent to one and one half (1.5) times the number of electors voting on paper ballots at the last preceding comparable election, up to a maximum of one hundred five percent (105%) of the total number of registered voters.

- (3) A county using pre-printed paper ballots counted by electronic vote tabulating devices is eligible to receive funding for printing a number of ballots equivalent to one and one half (1.5) times the number of electors voting on paper ballots at the last preceding comparable election, up to a maximum of one hundred five percent (105%) of the total number of registered voters.
 - (4) In a state-funded primary election in which a county is using pre-printed ballots counted by electronic vote tabulating devices, a county is eligible to receive additional funding for the printing a number of separate nonpartisan/special election ballots for the nonpartisan general election and any special election that is held on the same dates, times, and places as the preferential primary election equivalent to one and one half (1.5) times the number of electors voting a separate nonpartisan/special election paper ballot at the last preceding comparable election.
 - (5) A county is eligible to receive funding for printing a number of “special runoff ballots” equivalent to a maximum of one and one half (1.5) times the total number of overseas absentee ballot requests received at the last preceding comparable election or one and one half (1.5) times the total number of overseas absentee voters voting on paper ballots at the last preceding comparable election, whichever is greater.
 - (6) A county is eligible to receive funding for printing sample ballots required by law.
 - (7) Beginning with the 2026 election cycle, these calculations shall be based on the vote totals reported in the Ballot Disposition Report for the election in question. Reimbursement shall not be made for expenses governed by this subsection (h) unless a ballot disposition report is on file with the State Board.
- (i) Legal Advertising Costs are reimbursed pursuant to the following provisions:
- (1) Eligible legal advertising costs include:
 - (A) One (1) publication of the notice of the meeting in which the order of the candidates on the ballot is determined as required under A.C.A. §§ 7-5-207 & 7-7-305;
 - (B) Two (2) publications of the notice of election required under A.C.A. § 7-5-202;
 - (C) One (1) publication of the notice that voting machines will be prepared as required under A.C.A. § 7-5-516;
 - (D) One (1) publication of the notice of the public test of the voting equipment as required under A.C.A. § 7-5-515;
 - (E) One (1) publication of the notice of the tabulation device testing as required under A.C.A. § 7-5-611; and
 - (F) One (1) publication of the calling document for statewide special elections and special primary elections.
 - (2) A county must provide a copy of the publication proof provided by the publisher to be eligible to receive reimbursement for eligible advertising costs.

(j) Facility Fees are reimbursed pursuant to the following provisions:

- (1) Eligible facility fees include fees charged to a county by a facility to offset the cost of using the facility as an election day or off-site early voting polling site for a state-funded election. A county is eligible to receive a maximum of \$40 per each facility that requests payment from the county for its use as an election day polling site.
- (2) A county is eligible to receive \$40 per day per each facility that requests payment from the county for its use as an off-site early voting polling site, up to a maximum of \$4,000 per county per state-funded election.
- (3) A county must provide the State Board with a copy of an invoice from each facility to be eligible to receive funding from the State Board.

§ 508 Ineligible State-Funded Election Expenses

(a) Poll Workers Pay reimbursements are limited by the following provisions:

- (1) The State Board will not provide funding for a volunteer election page serving as a poll worker on election day.
- (2) The State Board will not provide funding for poll workers who have not received the required training coordinated by the State Board within 12 months of the date of the state-funded election.

(b) County Employee Pay reimbursements are limited by the following provisions:

- (1) The State Board will not provide funding to reimburse wages or salary of a permanent full-time or permanent part-time county employee.
- (2) An individual is considered a permanent part-time county employee under this rule if the individual:
 - (A) Works more than 500 hours in a single election; or
 - (B) Is considered a permanent part-time employee by the county.

(c) Extra Help Pay reimbursements are limited by the following provisions:

- (1) The total hours reimbursed for the preparation of election materials shall not exceed:
 - (A) 900 hours in a county with over 100,000 registered voters;
 - (B) 600 hours in a county with between 100,000 and 50,000 registered voters; and
 - (C) 300 hours in a county with less than 50,000 registered voters.

- (2) The total hours reimbursed for the unpacking and storage of election materials shall not exceed:
 - (A) 400 hours in a county with over 100,000 registered voters;
 - (B) 200 hours in a county with between 100,000 and 50,000 registered voters; and
 - (C) 100 hours in a county with less than 50,000 registered voters.
- (3) The total hours reimbursed for contract labor related to the testing of voting equipment shall not exceed:
 - (A) 300 hours in a county with over 100,000 registered voters;
 - (B) 150 hours in a county with between 100,000 and 50,000 registered voters; and
 - (C) 100 hours in a county with less than 50,000 registered voters.
- (4) The total hours reimbursed for contract labor to transport voting equipment shall not exceed:
 - (A) 500 hours in a county with over 100,000 registered voters;
 - (B) 200 hours in a county with between 100,000 and 50,000 registered voters; and
 - (C) 100 hours in a county with less than 50,000 registered voters.
- (5) The hourly wage costs associated with counting ballots shall not be reimbursed by the State Board if the quorum court of the county in question has voted to hand-count ballots pursuant to A.C.A. §7-5-301(c)(1).

(d) Mileage Expenses will not be reimbursed by the State Board if the expenditure is incurred by:

- (1) A county election commissioner for travel to and from public meetings; or
- (2) A poll worker's travel to and from the polling site, except as provided by law for delivery of election materials and voting equipment.

(e) Election Commissioners Pay expenses will not be reimbursed except as provided for in §506 of this rule.

(f) Supply Cost reimbursements are limited by the following provisions:

- (1) The State Board will not provide funding for capital or leasehold improvements to polling sites.

- (2) The State Board will not provide funding for non-expendable equipment and supplies such as voting booths, electric pencil sharpeners, thermal binding machines, pagers, outlet strips, extension cords, adapters, phone cords, and expensive metal signage.
- (3) The State Board will not provide funding for expendable supplies such as batteries, copier toner, printer toner cartridges, printer ribbons, hanging file folders, manila file folders, binders, "I Voted" stickers, and flags.
- (4) The State Board will not provide funding for the cost of binding voter books, for reproduction of poll worker training material, for phone lines, phone services, for portable toilet rental, for furniture rentals, for return postage, or for food.

(g) Voting System Costs will not be reimbursed by the State Board if the expenditure is described below:

- (1) The purchase of new or used voting systems; or
- (2) The leasing, rental, maintenance, or depreciation of voting systems.

(h) Programming Costs reimbursements are limited by the following provisions:

- (1) The State Board will not provide funding for:
 - (A) Re-programming due to county error;
 - (B) Re-programming due to vendor error; or
 - (C) Programming of duplicative ballot styles which cause the county to pay for more than fifty percent more ballot styles than the election requires.
- (2) The State Board will not reimburse the additional costs of nonpartisan ballots under §507(h)(4) unless the number of nonpartisan ballots cast in the prior preferential primary is documented on the reimbursement request.

(i) Ballot Printing Costs reimbursements are limited by the following provisions:

- (1) The State Board will not provide funding for ballot printing reruns due to county or vendor error.
- (2) The State Board will not provide funding for overages in ordering and printing ballots, except by prior written request to the State Board with prior written approval by the State Board.
- (3) The county or the vendor will be financially responsible for excessive printing of paper ballots.
- (4) The cost associated with producing pre-printed ballots shall not be reimbursed by the State

Board if the quorum court of the county in question has voted to hand-count ballots pursuant to A.C.A. §7-5-301(c)(1).

(j) Legal Advertising Costs will not be reimbursed by the State Board if the expenditure is described below:

- (1) Advertising the list of appointed election officials;
- (2) Advertising for poll worker training;
- (3) Advertising in excess of that required by law as defined previously;
- (4) Re-advertising due to county error;
- (5) Colored advertising; or
- (6) costs related to advertising on:
 - (A) Radio,
 - (B) Television broadcasting, or
 - (C) Social media.

(k) Facility Fees reimbursements are limited in that the State Board will not provide funding for reimbursing individuals hired to clean facilities used as polling sites.

(l) Other reimbursements are limited by the following provisions:

- (1) The State Board will not provide funding for any penalties assessed to a county by any vendor, such as a surcharge assessed to a county by a vendor for missing deadlines established by the vendor.
- (2) The State Board will not consider requests for advance funding for state-funded general primary (run-off) elections or special primary elections.
- (3) The State Board will review all shipping and handling fees in excess of \$500 for consideration of payment on a case-by-case basis.
- (4) County funds must be used for funding any election-related expenses incurred by the county in conducting a state-funded election that fall outside the scope of funding by the State Board as defined by rule.
- (5) A county may appeal to the State Board for reconsideration of any otherwise eligible expense that is disqualified by the State Board for exceeding maximums established by State Board rules and guidelines.
- (6) If a court orders a new election as a result of a contested election, the State Board will consider the criteria for funding the expenses of the new court-ordered election, on a case-by-case basis.