

Example Calculations of the Additional Cost of the Annual School Election in a County with Three School Districts

The answers to the following questions are facts that form the basis for this example election's calculations. These are the same questions that you will need to answer for each of the school districts in your election in order to calculate the additional cost of the annual school election.

- How many ballot splits would have been required in this election had the issues and candidates for the Seven Rivers School District been removed from the ballot?
 - 135
- How many ballot splits would have been required in this election had the issues and candidates for the Three Bridges School District been removed from the ballot?
 - 150
- How many ballot splits would have been required in this election had the issues and candidates for the Smithburg School District been removed from the ballot?
 - 148
- What races and issues were on the Seven River School District's ballot?
 - School Board Position 4 (Phil Mickelson vs. Tiger Woods vs. Rory McIlroy)
 - School Tax Issue
- What races and issues were on the Three Bridges School District's ballot?
 - School Board Position 2 (Jenifer Price vs. Brian Poe)
 - School Board Position 3 (Mark McGwire vs. Sammy Sosa vs. Barry Bonds)
 - School Tax Issue
- What races and issues were on the Smithburg School District's ballot?
 - School Board Position 1 (Seth Dunlap vs. Trey Coates vs. Jordan Andrews)
 - School Board Position 3 (Michael Jordan vs. LeBron James)
 - (No School Tax – This district has already had a special election on the rate of tax for the school district earlier this calendar year.)

ALSO: See the 3 invoices on the last 3 pages for additional information.

School Election Expense Worksheet

The purpose of this worksheet is to assist in separating the cost of the Annual School Election from the overall cost of an election when the Annual School Election is held with a preferential primary or general election. The major categories, for which additional costs are expected, have been identified and include specific instructions for calculating additional costs of the school election for that category. Generic categories have been included for any election expense you believe is attributable specifically to a school district but is not otherwise addressed in this worksheet. The final page provides that each category be totaled and that you attest that the information included is accurate to the best of your knowledge and approved by the County Board of Election Commissioners.

If, for any reason, you believe the format of this form is incompatible with your specific circumstances or billing model, please document your expenses as necessary and include your documentation with this worksheet. If you have any questions, please contact the State Board of Election Commissioners at: (501) 682-1834.

County: Columbia Date of the Election: March 22, 2018

Election: Preferential Primary

Contact: Christopher Columbus 1 (000) 000-0000
 (Name and Phone Number of Person Completing the Form)

Please list each School District that held its annual school election with this preferential primary or general election:

Reference	Name of School District	District's Domicile County
School District 1	Seven Rivers School District	Columbia
School District 2	Three Bridges School District	Webster
School District 3	Smithburg School District	Columbia
School District 4		
School District 5		
School District 6		
School District 7		
School District 8		
School District 9		

Does your county program its own voting machines?

YES NO

Does your county layout its own paper ballots?

YES NO

Instructions for Calculating Tax Rates

If a tax is not expressed as a rate, divide the amount of the tax billed by the amount of the total bill (minus any shipping cost) and multiply that figure by 100.

CATEGORY A – Voting Machine Programing Cost per Ballot Style/Ballot Face:

Instruction: This calculation will require that the number of ballot splits required in this preferential primary or general election be recalculated for each school district with the only change being that the district in question is omitted from the ballot. In this way, you will be able to determine how many of the required ballot splits would be avoided if the particular district had not had its annual school election at the same time as your preferential primary or general election. The added number of ballot splits for each district will then be multiplied by the programing cost per ballot face and this product will be the school districts’ cost for the school election in this category.

Note: If your programing is done by a full time county employee, there will be no additional school election cost.

Tax Rate on Programing: 8.35%

When entering into chart divide this rate by 100. [Example 8.35 ÷ 100 = .0835]

Table A1:

	Total Number of Ballot Styles in the Election	-	Number of Ballot Styles if the Election was held without this school district	=	Number of Ballot Styles that are Billable to the School Districts	x	Cost per Ballot Face	=	Table 1 Total (SDs Category A Cost without sales tax)
School District #1	154	-	135	=	19	x	\$16.80	=	\$319.20
School District #2	154	-	150	=	4	x	\$16.80	=	\$67.20
School District #3	154	-	148	=	6	x	\$16.80	=	\$100.80
School District #4		-		=		x	\$16.80	=	
School District #5		-		=		x	\$16.80	=	
School District #6		-		=		x	\$16.80	=	
School District #7		-		=		x	\$16.80	=	
School District #8		-		=		x	\$16.80	=	
School District #9		-		=		x	\$16.80	=	

Table A2 (District’s Share of the Sales Tax):

	Table A1 Total	x	Tax Rate ÷ by 100	=	SD’s share of tax	+	Table A1 Total	=	SDs Category A Cost Total
School District #1	\$319.20	x	.0835	=	\$26.65	+	\$319.20	=	\$345.85
School District #2	\$67.20	x	.0835	=	\$5.61	+	\$67.20	=	\$72.81
School District #3	\$100.80	x	.0835	=	\$8.42	+	\$100.80	=	\$109.22
School District #4		x		=		+		=	
School District #5		x		=		+		=	
School District #6		x		=		+		=	
School District #7		x		=		+		=	
School District #8		x		=		+		=	
School District #9		x		=		+		=	

CATEGORY B – Paper Ballots Layout Cost Per Ballot Style/Ballot Face:

Instruction: This calculation will require that the number of ballot splits required in this preferential primary or general election be recalculated for each school district with the only change being that the district in question is omitted from the ballot. In this way, you will be able to determine how many of the required ballot splits would be avoided if the district had not had its annual school election at the same time as your preferential primary or general election. The added number of splits each district is responsible for will then be multiplied by the layout cost per ballot face and this product will be the school districts’ cost for the school election in this category. The number of ballot styles created by a school district will be the same as in the case of Category A.

Note: If your ballots are laid out by a full time county employee, there will be no additional school election cost.

Tax Rate on Programming: 8.35%

When entering into chart divide this rate by 100. [Example $8.35 \div 100 = .0835$]

Table B1:

	Total Number of Ballot Styles in the Election		Number of Ballot Styles if the Election was held without this school district	=	Number of Ballot Styles that are Billable to the School Districts	x	Cost per ballot layout (The ES&S charge for layout is \$36.75)	=	Table 1 Total (SDs Category B Cost without sales tax)
School District #1	154	-	135	=	19	x	\$36.75	=	\$698.25
School District #2	154	-	150	=	4	x	\$36.75	=	\$147.00
School District #3	154	-	148	=	6	x	\$36.75	=	\$220.50
School District #4		-		=		x		=	
School District #5		-		=		x		=	
School District #6		-		=		x		=	
School District #7		-		=		x		=	
School District #8		-		=		x		=	
School District #9		-		=		x		=	

Table B2 (District’s Share of the Sales Tax):

	Table 1 Total	x	Tax Rate ÷ by 100	=	SD’s share of tax	+	Table 1 Total	=	SDs Category B Cost Total
School District #1	\$698.25	x	.0835	=	\$58.30	+	\$698.25	=	\$756.55
School District #2	\$147.00	x	.0835	=	\$12.28	+	\$147.00	=	\$159.28
School District #3	\$220.50	x	.0835	=	\$18.41	+	\$220.50	=	\$238.91
School District #4		x		=		+		=	
School District #5		x		=		+		=	
School District #6		x		=		+		=	
School District #7		x		=		+		=	
School District #8		x		=		+		=	
School District #9		x		=		+		=	

CATEGORY C – Voting Machine Programing Cost per question and answer:

Instructions: For this category, when a county is billed programing cost per contest/issue and per candidate/responses, the county must simply identify the number of contests/issues and candidates/responses attributable to a particular school district. Those costs are then multiplied by the cost of each item.

Note: If your county’s voting machines are programed by a full time county employee, there will be no additional cost of the school election for this category.

Tax Rate on Programing: 8.35%

When entering into chart divide this rate by 100. [Example 8.35 ÷ 100 = .0835]

Table C1.1 (Contest/issues):

	Number of School Related Races & Issues on Ballot per SD		Cost per Contest / Issue	=	SD’s Cost per Contest/ Issue
School District #1	2	x	\$18.50	=	\$37.00
School District #2	3	x	\$18.50	=	\$55.50
School District #3	2	x	\$18.50	=	\$37.00
School District #4		x	\$18.50	=	
School District #5		x	\$18.50	=	
School District #6		x	\$18.50	=	
School District #7		x	\$18.50	=	
School District #8		x	\$18.50	=	
School District #9		x	\$18.50	=	

Table C1.2 (Candidates/Responses):

	Number of School Related Responses on Ballot per SD		Cost per Candidate / Response	=	SD’s Cost per Candidate / Response
School District #1	4	x	\$8.00	=	\$32.00
School District #2	6	x	\$8.00	=	\$48.00
School District #3	5	x	\$8.00	=	\$40.00
School District #4		x	\$8.00	=	
School District #5		x	\$8.00	=	
School District #6		x	\$8.00	=	
School District #7		x	\$8.00	=	
School District #8		x	\$8.00	=	
School District #9		x	\$8.00	=	

Table C2 (Totals and District’s Share of the Sales Tax):

	Table C1.1 Total	+	Table C1.2 Total	=	SD’s Cat. C Sub Total	x	Tax Rate ÷ by 100	=	SD’s share of tax	+	SD’s Cat. C Sub Total	=	SDs Category C Cost Total
SD #1	\$37.00	+	\$32.00	=	\$69.00	x	.0835	=	\$5.76	+	\$69.00	=	\$74.76
SD #2	\$55.50	+	\$48.00	=	\$103.50	x	.0835	=	\$8.64	+	\$103.50	=	\$112.14
SD #3	\$37.00	+	\$40.00	=	\$77.00	x	.0835	=	\$6.43	+	\$77.00	=	\$83.43
SD #4		+		=		x		=		+		=	
SD #5		+		=		x		=		+		=	
SD #6		+		=		x		=		+		=	
SD #7		+		=		x		=		+		=	
SD #8		+		=		x		=		+		=	
SD #9		+		=		x		=		+		=	

CATEGORY D – Voting Machine (Audio Ballot) Programing Cost per question and answer:

Instructions: For this category, when a county is billed audio programing cost per race and per candidate/response, the county must simply identify the number of contests and candidates/response attributable to a particular school district. Those costs are then multiplied by the cost of each item. For audio programing, a ballot issue is billed at separate and higher rate than for programing requiring the school tax to be included in Table D2 rather than D1.1.

Note: If your county’s voting machines are programed by a full time county employee, there will be no additional cost of the school election for this category.

Tax Rate on Programing: 8.35%

When entering into chart divide this rate by 100. [Example 8.35 ÷ 100 = .0835]

Table D1.1 (Contest ONLY):

Table D1.2 (Candidates/Responses):

Number of School Board Races on the ballot per SD		Cost per Race	SD’s Contest Audio Cost		Number of School Related Responses on Ballot per SD	Cost per School Board candidate /response	SD’s Cost Response Audio Cost
School District #1	1	x \$17.00	=	\$17.00	School District #1	4 x \$10.25	= \$41.00
School District #2	2	x \$17.00	=	\$34.00	School District #2	6 x \$10.25	= \$61.50
School District #3	2	x \$17.00	=	\$34.00	School District #3	5 x \$10.25	= \$51.25
School District #4		x \$17.00	=		School District #4	x \$10.25	=
School District #5		x \$17.00	=		School District #5	x \$10.25	=
School District #6		x \$17.00	=		School District #6	x \$10.25	=
School District #7		x \$17.00	=		School District #7	x \$10.25	=
School District #8		x \$17.00	=		School District #8	x \$10.25	=
School District #9		x \$17.00	=		School District #9	x \$10.25	=

ES&S per issues cost for audio ballots are \$21. If a SD’s tax issue is on the ballot, add \$21 in the 3rd column below.

Table D2 (Totals and District’s Share of the Sales Tax):

	Table D1.1 Total		Table D1.2 Total		Cost of School Tax Issue		SD’s Cat. D Sub Total		Tax Rate ÷ by 100		SD’s share of tax		SD’s Cat. D Sub Total		SDs Cat. D Cost Total
SD #1	\$17.00	+	\$41.00	+	\$21.00	=	\$79.00	x	.0835	=	\$6.60	+	\$79.00	=	\$85.60
SD #2	\$34.00	+	\$61.50	+	\$21.00	=	\$116.50	x	.0835	=	\$9.73	+	\$116.50	=	\$126.23
SD #3	\$34.00	+	\$51.25	+	\$0.00	=	\$85.25	x	.0835	=	\$7.12	+	\$85.25	=	\$92.37
SD #4		+		+		=		x		=		+		=	
SD #5		+		+		=		x		=		+		=	
SD #6		+		+		=		x		=		+		=	
SD #7		+		+		=		x		=		+		=	
SD #8		+		+		=		x		=		+		=	
SD #9		+		+		=		x		=		+		=	

CATEGORY E – Notice and Publication Costs:

Instructions: When the county publishes its notice of election, any cost associated with this publication that is directly attributable to a school district’s annual school election should be entered below if the cost of publication is billed to the county by line or by word. Each line or word of that notice relating to a particular school district must be counted. This number should be entered into the first column below then that number must be multiplied by per line or per word cost of the notice. This cost per notice per district will then be multiplied by two as the notice is required to be published twice. This product is the additional cost of the annual school election for notices and publications for each district.

Note: If the cost of publishing the notice of election is billed as a flat fee rather than a per line or per word cost, there will be no additional costs attributable to the school districts.

		Number of lines or words relating to a School District’s Annual Election		Cost of Notice per word or per line.		Per District Cost of Notice		SD’s Category E Cost	
School District #1	25	x	\$1.25 (cost per line)	=	\$31.25	X2		\$62.50	
School District #2	250	x	\$0.25 (word)	=	\$62.50	X2		\$125.00	
School District #3	15	x	\$1.25 (cost per line)	=	\$18.75	X2		\$37.50	
School District #4		x		=		X2			
School District #5		x		=		X2			
School District #6		x		=		X2			
School District #7		x		=		X2			
School District #8		x		=		X2			
School District #9		x		=		X2			

Name of Newspaper in which the Notice Appeared: The County Harold

Please provide any necessary comments or explanations below:

CATEGORY F – Meetings of the County Board of Election Commissioners:

Instructions: Meetings of the County Board of Election Commissioners can be considered an additional cost of the Annual School Election if the only business conducted in that meeting is related to the inclusion of the Annual School Election with the Preferential Primary or the General Election. The most likely time such a meeting would occur is the meeting in which the calculations required by this worksheet are conducted or approved after an Annual School Election is held with the Preferential Primary or General Election and no other business (including the approval of a reimbursement request from the SBEC or municipal governments) are approved in the meeting.

Note: If more than one such meeting occurred, you should duplicate this page and repeat the page for each meeting that was held. Be sure to add the duplicated pages to together when transferring your totals to the final page of this worksheet.

	Did a CBEC meeting occur dealing only with School Election issue? (Yes or No)	Number of Comm’rs in Attendance	Comm’rs Reimbursement per CBEC Meeting	SD’s Category F Cost Total
School District #1	NO		x	= \$0.00
School District #2	NO		x	= \$0.00
School District #3	NO		x	= \$0.00
School District #4			x	=
School District #5			x	=
School District #6			x	=
School District #7			x	=
School District #8			x	=
School District #9			x	=

Please describe the business conducted in this meeting and list who was present:

CATEGORY G – Additional Category of Election Expenses:

Instructions: If you have identified any other category of election expense that was incurred by the county during this preferential primary or general election, and that expense was only incurred due to the inclusion of the Annual School Election, you may document that expense in this category.

Type of Election Expense: _____

Please explain why this expense would not have been incurred if the Annual School Election for each school district had been removed from the ballot. Also, please explain the method by which you calculated the additional expense attributed to each school district. Please attach additional pages if the space below is insufficient and any supporting documentation:

Calculations		SD's Category G Cost
School District #1		\$
School District #2		\$
School District #3		\$
School District #4		\$
School District #5		\$
School District #6		\$
School District #7		\$
School District #8		\$
School District #9		\$

CATEGORY H – Additional Category of Election Expenses:

Instructions: If you have identified any other category of election expense that was incurred by the county during this preferential primary or general election, and that expense was only incurred due to the inclusion of the Annual School Election, you may document that expense in this category.

Type of Election Expense: _____

Please explain why this expense would not have been incurred if the Annual School Election for each school district had been removed from the ballot. Also, please explain the method by which you calculated the additional expense attributed to each school district. Please attach additional pages if the space below is insufficient and any supporting documentation:

Calculations		SD's Category H Cost
School District #1		\$
School District #2		\$
School District #3		\$
School District #4		\$
School District #5		\$
School District #6		\$
School District #7		\$
School District #8		\$
School District #9		\$

Total Cost of the Annual School Election for Each District:

Instructions: For each category of election related expense, transfer the total cost attributed to each school district in that category to the corresponding field in the chart below, then total each category for the district in the far right column. This amount is the total additional cost of the Annual School Election for that district. This is the amount that each district should be billed for their share of the annual school election in your county.

	Cat. A	Cat. B	Cat. C	Cat. D	Cat. E	Cat. F	Cat. G	Cat. H*	Totals
School District #1	\$345.85	\$756.55	\$74.76	\$85.60	\$62.50	\$0	\$0	\$0	\$1,325.26
School District #2	\$72.81	\$159.28	\$112.14	\$126.23	\$125.00	\$0	\$0	\$0	\$595.46
School District #3	\$109.22	\$238.91	\$83.43	\$92.37	\$37.50	\$0	\$0	\$0	\$561.43
School District #4									
School District #5									
School District #6									
School District #7									
School District #8									
School District #9									

* If you have included more than two additional categories, add those totals with the Category H totals and enter them here.

I verify that these calculations have been approved by the County Board of Election Commissioners for the above referenced election and that all figures are accurate and appropriate to the best of my knowledge and belief.

Signature: _____
Person Completing the Request

Date: _____

Signature: _____
County Election Commission Chair

Date: _____

Signature: _____
County Election Commissioner

Date: _____

Signature: _____
(Optional) County Election Commissioner

Date: _____

A copy of this form and all relevant documentation should be forwarded with your request for reimbursement from the school districts included in your election.

IF THIS FORM RELATES TO A PREFERENTIAL PRIMARY ELECTION, A COPY MUST BE INCLUDED WITH YOUR REQUEST FOR REIMBURSEMENT FILED WITH THE STATE BOARD OF ELECTION COMMISSIONERS.

Example Voting Machine Programing Invoice:

Republic Voting

Regnat Populus

501 N. Woodlane Street
 Little Rock, Arkansas 72001
 Phone: 1 (501) 682-1834

INVOICE

INVOICE #100
 DATE: MAY 15, 2018

TO:
 Columbia County
 Columbia County Election Commission
 101 N. Main Street
 Smithburg, Arkansas 72001
 Phone: 1 (501) 682-1834

SHIP TO:
 Columbia County
 Columbia County Election Commission
 101 N. Main Street
 Smithburg, Arkansas 72001
 Phone: 1 (501) 682-1834

SALESPERSON	P.O. NUMBER	REQUISITIONER	SHIPPED VIA	F.O.B. POINT	TERMS
E 51021-004					Due on receipt

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	Base Charge- Precinct Tabulator	525.00	525.00
1	Base Charge- ERM File Setup	525.00	453.89
3	Ballot Types	78.75	238.25
63	Precincts	9.45	595.35
154	Ballot Faces	18.80	2587.20
35	Contests/ Issues	18.50	647.50
79	Candidate / Responses	8.00	632.00
65	Media Burn PCMCIA/ Thumb Drives	12.50	812.50

The line items descriptions that are marked out are line items which are not relevant to the calculation of the added cost of the school election for each district.

This figure should be entered into the first column of Table A1. This should be the same number that appears on the Paper Ballot Layout Invoice and is also entered into the first column of Table B1.

For Table C1.1, you will need determine the number of school board races (plus the school tax issue) each district has on the ballot. This number will be entered into column 1 of table C1.1 for each district.

Make all checks payable to Republic Voting
 If you have any questions concerning this invoice, please contact our office.

For Table C1.2, you will need determine the number of school board candidates and the Yes/No response to the tax issue each district has on the ballot. This number will be entered into column 1 of table C1.2 for each district.

SUBTOTAL	6,560.80
SALES TAX	547.83
SHIPPING & HANDLING	35.00
TOTAL DUE	7143.63

Example Paper Ballot Layout Invoice:

Republic Voting

Regnat Populus

501 N. Woodlane Street
 Little Rock, Arkansas 72001
 Phone: 1 (501) 682-1834

INVOICE

INVOICE #100
 DATE: MAY 15, 2018

TO:
 Columbia County
 Columbia County Election Commission
 101 N. Main Street
 Smithburg, Arkansas 72001
 Phone: 1 (501) 682-1834

SHIP TO:
 Columbia County
 Columbia County Election Commission
 101 N. Main Street
 Smithburg, Arkansas 72001
 Phone: 1 (501) 682-1834

SALESPERSON	P.O. NUMBER	REQUISITIONER	SHIPPED VIA	F.O.B. POINT	TERMS
E 51021-004					Due on receipt

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
154	Layout Charge: 1 – 500 Faces	36.75	5,659.50
		SUBTOTAL	5,659.50
		SALES TAX	472.57
		SHIPPING & HANDLING	
		TOTAL DUE	6,132.07

This figure should be entered into the first column of Table B1. This should be the same number that appears in Column one of Table A1.

Make all checks payable to Republic Voting
 If you have any questions concerning this invoice, please contact our office.

THANK YOU FOR YOUR BUSINESS!

Example Audio Programing Invoice:

Republic Voting

Regnat Populus

501 N. Woodlane Street
 Little Rock, Arkansas 72001
 Phone: 1 (501) 682-1834

INVOICE

INVOICE #100
 DATE: MAY 15, 2018

TO:
 Columbia County
 Columbia County Election Commission
 101 N. Main Street
 Smithburg, Arkansas 72001
 Phone: 1 (501) 682-1834

SHIP TO:
 Columbia County
 Columbia County Election Commission
 101 N. Main Street
 Smithburg, Arkansas 72001
 Phone: 1 (501) 682-1834

SALESPERSON	P.O. NUMBER	REQUISITIONER	SHIPPED VIA	F.O.B. POINT	TERMS
E 51021-004					Due on receipt

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	Audio: Language Set-Up-English	350.00	350.00
79	Audio: Candidates / Yes-No	10.25	809.75
33	Audio: Contest/ Issues	17.00	561.00
2	Audio: Props/Amendments/Instructions	21.00	42.00
3	Audio: Ballot Face	15.75	47.25

SUBTOTAL	1,810.00
SALES TAX	151.14
SHIPPING & HANDLING	
TOTAL DUE	1,961.14

For Table D1.2, you will need to the number of school board candidates and the Yes/No response to the tax issue that each district has on the ballot. This number will be entered into column 1 of table D1.2 for each district.

For Table D1.1 you will need to determine the number of school board races each district has on the ballot. This number will be entered into column 1 of table D1.1 for each district.

Make all checks payable to Republic Voting
 If you have any questions concerning this invoice, please contact our office.

Ballot issues are billed at a higher rate for audio programing than machine programing; therefore, any school tax issues will be included in this figure. A \$21 charge should be added in column 3 of table D2 for each district with a tax issue on the ballot.

The line items descriptions that are marked out are line items which are not relevant to the calculation of the added cost of the school election for each district.