Concise Explanatory Statement

Rulemaking: Election Cost Allocation
Chapter 434-270 WAC

Public Hearing: March 10, 2026
Adoption: March 11, 2026
Effective: July 1, 2026 and January 1, 2027

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Introduction

The Elections Division of the Office of the Secretary of State is creating a new chapter in Washington Administrative Code (WAC) to clarify billing requirements for election and voter registration costs. This document will serve as the Concise Explanatory Statement (CES) for this rulemaking.

Formal comments were accepted January 31, 2026 8:00 AM through March 9, 2026 5:00 PM.

The formal CR-102 public hearing was held March 10, 2026, 1:00 PM in person at 243 Israel Rd. SE, Conference Room 111, Tumwater, WA 98501.

Rules Summary and Agency Reasons for Adoption
Rules Text

Chapter 434-270 WAC
ELECTION COST ALLOCATION

NEW SECTION

WAC 434-270-001 Intent. The intent of this chapter is to provide county auditors a standard method in preparing election cost billing to state, county, and local jurisdictions after each primary or election.

County auditors may delay implementation of chapter 434-270 WAC until January 1, 2027, except for WAC 434-270-050 and 434-270-060, which become effective July 1, 2026.

NEW SECTION

WAC 434-270-005 Definitions. (1) Interfund charges are billed services from other county funds or departments.

(a) Charges must be consistent with those for other funds and departments.

(b) Interfund charges directly attributable to a primary or election or voter registration are considered direct costs and may be included in the total costs of a primary or election or voter registration.

(c) Other interfund charges are not allowed where the 15 percent overhead factor is used.

(2) Jurisdiction-specific costs are attributable to only one jurisdiction due to the unique nature of that jurisdiction's method of election or other costs specific to that jurisdiction. These can include additional printing, additional pages in the voters' pamphlet, special software and procedures, and other costs not attributable to all jurisdictions.

If a jurisdiction has unique rules for conducting a primary or election or an election method that requires special materials, ballots, counting methodology, or other factors, those costs should be billed only to the jurisdiction that requires those unique tools and not proportioned to all jurisdictions.

(3) Nonspecific election costs are election costs not related to a specific primary or election, such as annual licensing and maintenance fees for election equipment, or training not specific to that primary or election but necessary to maintain certification under RCW 36.22.220.

NEW SECTION

WAC 434-270-010 Election costs for billing. (1) All costs related to a specific primary or election must, at a minimum, contain the following details for submission to the office of the secretary of

state for reimbursement. Do not include voter registration costs or depreciation. Failure to separate costs into categories and subcategories will be considered an incomplete, improperly documented voucher and rejected under RCW 29A.04.430.

(a) Salaries, wages, and benefits. Include all personnel costs, including salaries, wages, overtime, and benefits specifically devoted to the conduct of a primary or election. These salaries and benefits must be recorded in the bill in the following categories:

(i) Full-time office staff;

(ii) Extra or temporary staff, including other county auditor office staff working on a primary or an election; and

(iii) Other with an explanation.

(b) Supplies. Include supplies used for a specific primary or election. If these include supplies purchased in bulk for use in multiple primaries and/or elections, the cost of those purchases must be apportioned between the primaries and/or elections they are used for.

(c) Other services and charges. Include the cost of all other services and charges, including printing, insertion, postage, processing, advertising, and rentals specifically devoted to the conduct of a primary or election. The following must be used for other services and charges and must be recorded in the bill in the following categories and subcategories:

(i) Ballots, ballot inserts, and ballot envelopes:

(A) Printing of ballots, inserts, and envelopes;

(B) Insertion, addressing, and related costs;

(C) Postage costs; and

(D) Other with an explanation;

(ii) Advertising; and

(iii) Other costs.

(2) Election equipment (amortized costs). To recover the cost of capital expenditures, county auditors may only use one of two methods defined below. No other method is authorized.

(a) Method one. Election equipment replacement fees may be charged, which allows for the election equipment to be replaced on a regular schedule.

If this method is used, each item of election equipment being charged a replacement fee must be independently calculated, showing the expected useful life and replacement schedule for each specific type of election equipment being charged to the primary or election. Complete documentation of the replacement fee calculation must be provided to the office of the secretary of state upon request.

(i) The use of blanket election equipment replacement fee calculations is prohibited.

(ii) No election equipment replacement fees may be charged when depreciation or use fees are included in the cost of the primary or election.

(b) Method two. Depreciation or use charges may be used to recover costs of election equipment. Charges must be based on rates that will result in a reasonable cost recovery of the original election equipment over its useful life. Ledgers detailing historical cost, estimated salvage value, useful life, and accumulated charges shall be available and included with bills.

(c) Restriction on federal funds supplanting. Any federal funds made available under RCW 29A.04.460 shall be used to supplement and shall not supplant state or county funds. When election equipment replacement fees, depreciation, or use charges are collected, federal funds may not supplant those fees or charges. Documentation must be

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maintained showing the calculation of depreciation, use charges, or election equipment replacement fees and any portion that is grant-funded.

(3) Overhead and indirect costs. County auditors may choose one of two options to recover overhead and indirect costs:

(a) Option one. Overhead or indirect costs attributed to the county auditor are allowable as determined by a federal indirect cost plan. The plan must be prepared in accordance with the United States Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*. Do not include any cost separately that is already included in the plan or costs that are already included as an internal service fund charge. If the federal indirect cost plan is used, the invoice must be accompanied by complete documentation.

(b) Option two. 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 account.

Depreciation, use charges, election equipment replacement fees, interfund charges, general operating costs, or any other cost not directly attributable to the primary or election cannot be included in the calculation of overhead.

The office of the secretary of state will collect and may annually report election cost data to the legislature to aid in sufficient funding required under RCW 29A.04.430.

NEW SECTION

WAC 434-270-020 Local voters' pamphlet. The cost of a local voters' pamphlet produced by the county auditor under RCW 29A.32.210 may only be charged to those jurisdiction(s) included in the pamphlet. The costs must be apportioned separately from other primary or election costs. The office of the secretary of state cannot be billed if it has produced a state voters' pamphlet for the same primary or election and office(s). The following categories must be recorded in the bill:

(1) Printing;
(2) Postage;
(3) Composition for production;
(4) Translations, if applicable; and
(5) Other with an explanation.

NEW SECTION

WAC 434-270-030 Apportionment of costs directly related to a specific primary or election. Two approved methods for allocating costs directly related to a specific primary or election are detailed in this section. The county auditor, once having adopted a method, shall use the same parameters for all primaries and elections within the next election cycle.

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Allocate costs between all jurisdictions participating in the primary or election by using one of the two following prescribed methods.

Costs associated with mistakes or errors made or caused by the county auditor shall not be passed on to any other jurisdiction.

(1) Method one. This method allocates costs based on the number of active registered voters in each jurisdiction. Jurisdictions are not charged for additional offices or measures placed on the ballot. To ensure that sufficient election cost reimbursement funds are available, county auditors must get prior approval from the office of the secretary of state prior to using method one.

To allocate costs:

(a) Determine the total costs for a primary or election. Include amounts from the federal indirect cost plan created in accordance with WAC 434-270-010, if applicable.

(b) The county auditor shall allocate a minimum fee of at least $100 once to each jurisdiction participating in a primary or election. This allows for a more equitable distribution of costs in that election.

(i) Total the minimum fees by multiplying the minimum fee by the number of jurisdictions in the election.

(ii) Subtract the minimum fee of at least $100 per jurisdiction and any direct costs associated with a specific jurisdiction from the total cost of the primary or election, resulting in the total election costs to be allocated.

(c) For each jurisdiction participating in the primary or election, determine the number of active registered voters as of election day.

(d) Total the number of active registered voters ((c) of this subsection) for all jurisdictions.

(e) Divide each jurisdiction's number of active registered voters ((c) of this subsection) by the total number of active registered voters ((d) of this subsection) to yield a percentage cost factor.

(f) Multiply the percentage cost factor ((e) of this subsection) by the primary or election costs to be allocated ((b) of this subsection) to determine each jurisdiction's share.

(g) Add each jurisdiction's minimum fee, voters' pamphlet costs, any direct costs, and the 15 percent overhead factor, if applicable, to the allocated costs from each election. This is the total amount due from each jurisdiction.

(2) Method two. This method allows for recovery of additional expenditures associated with multiple offices or measures on the ballot for each jurisdiction. Use of this method requires using a factor of 0.2 that is applied to each additional office or measure within a jurisdiction or jurisdiction subdistrict portion.

The total number of active registered voters in a jurisdiction and the number of voters who vote on an office or measure are separate and distinct from each other. The county auditor must separate offices or measures that contain a portion of the voters less than the total number of eligible registered voters in that jurisdiction. The calculation of costs for a jurisdiction must sum the independently calculated costs for each unique combination of registered voters and offices or measures on the ballot.

(a) Determine the total costs specific to a primary or election. Include amounts from the federal indirect cost allocation plan created in accordance with WAC 434-270-010, if applicable.

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(b) The county auditor shall collect a minimum fee of at least $100 once from each jurisdiction participating in a primary or an election. This allows for a more equitable distribution of costs in that primary or election.

(i) Total the minimum fees by multiplying the minimum fee by the number of jurisdictions in the election.

(ii) Subtract a minimum fee of at least $100 per jurisdiction and any direct costs associated with a specific jurisdiction from the total cost of the primary or election resulting in the election costs to be allocated. For jurisdictions with subdistrict portions participating in the primary or election, the minimum fee is only applied once for the jurisdiction.

(c) For each jurisdiction participating in the primary or election, determine the number of active registered voters within the entire jurisdiction. For jurisdictions with subdistrict portions participating in the primary or election, such as commissioner districts or legislative districts, determine the active registered voters for each jurisdiction subdistrict portion.

(d) Determine the factor for the number of offices and measures for each jurisdiction and jurisdiction subdistrict portion. A base factor of 1.0 will be assigned for the first office or measure for the jurisdiction. For each additional office or measure within the jurisdiction or subdistrict of the jurisdiction, the 0.2 factor will be added. For jurisdiction subdistrict portions, all offices or measures will be assigned to the 0.2 factor.

Example: Within the county, the state has five statewide offices and measures and two legislative districts, both with two offices on the ballot. The first statewide office or measure would use the 1.0 factor, the four additional statewide offices and measures would use the 0.2 factor, and the legislative jurisdictions would each use the 0.2 factor based on each legislative district's number of active registered voters.

Using the 0.2 factor for the statewide offices and measures the state would be charged a factor of 1.0 for the first statewide office or measure and 0.2 for each of the four additional statewide offices or measures (1.0 + 0.2 + 0.2 + 0.2 + 0.2) for a total of 1.8 for the statewide jurisdictions. For the individual legislative districts, each district would have two offices, each with a factor of 0.2 (0.2 + 0.2) for a total of 0.4 for each legislative district.

(e) Multiply the office and measure factor (determined in (d) of this subsection) by the number of active registered voters (determined in (c) of this subsection). This is the weighted registration factor.

(f) Total the weighted registration factors ((e) of this subsection) for all jurisdictions and jurisdiction subdistrict portions.

(g) Divide the weighted registration factor ((e) of this subsection) for each jurisdiction and jurisdiction subdistrict portion by the total weighted factor ((f) of this subsection) to yield a percentage cost factor.

(h) Multiply the percentage cost factor ((g) of this subsection) by the election costs determined in (b) of this subsection.

(i) Add each jurisdiction's minimum fee amount, any direct costs, and the 15 percent overhead factor if applicable to the allocated primary or election costs for each jurisdiction and subdistrict portion. Add the costs for jurisdiction-wide offices and measures and individual jurisdiction subdistrict portion costs to determine the total cost for each jurisdiction.

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NEW SECTION

WAC 434-270-050 Reimbursement for state primary or election costs. (1) Following a state primary or election, each county auditor shall provide to the office of the secretary of state a completed claim for reimbursement of direct election expenses incurred by the county, prorated with any other jurisdictions participating in the primary or election as required by RCW 29A.04.410.

(2)(a) Claims for reimbursement and supporting documents shall be submitted to the office of the secretary of state not later than 90 days following the certification of the primary or election by the office of the secretary of state.

(b) For end of year election costs, claims and supporting documents shall be submitted to the office of the secretary of state not later than 90 days following December 31st of that year.

NEW SECTION

WAC 434-270-060 Submission to the office of the secretary of state for reimbursement. (1) Claims for reimbursements for election and local voters' pamphlet costs submitted to the office of the secretary of state must include the following:

(a) Completed and signed voucher as required by the office of the secretary of state;

(b) Financial records that match or allow for reconciliation to the totals in the invoice; and

(c) A completed elections cost recovery workbook and the appropriate invoice voucher. The workbook must be in the standard template format as required by the office of the secretary of state. The workbook will be rejected if submitted in any format other than the format required by the office of the secretary of state. If costs for a primary or election are unexpectedly high, or at the request of the office of the secretary of state, the county auditor shall explain the reason(s) for the increased cost.

(2) Failure to provide all required elements will be considered an incomplete, improperly documented voucher and rejected under RCW 29A.04.430.

(3) Billing claims and supporting documents must be submitted to the office of the secretary of state not later than 90 days following the certification of the primary or election by the office of the secretary of state. For end of year election costs, claims and supporting documents shall be submitted to the office of the secretary of state not later than 90 days following December 31st of that year.

NEW SECTION

WAC 434-270-070 Recounts. (1)(a) When a recount is requested, the requestor is responsible for the cost of the recount in accordance with chapter 29A.64 RCW.

(i) Calculate recount costs separately and subtract the deposit.

(ii) If additional costs are owed, bill the requestor.

(iii) If deposit funds are not entirely used, refund the remaining amount.

(b) If the recount changes the outcome of the election, the requestor is not responsible for the costs. Refund the requestor's deposit and bill the affected jurisdiction(s) as if it were a mandatory recount.

(2) For mandatory recounts, costs are billed to the affected jurisdiction(s).

(a) Determine the cost of the recount and share of each jurisdiction.

(b) Include the cost of the recount with the jurisdiction's share of other election costs, added as a direct cost.

NEW SECTION

WAC 434-270-080 Election reserve fund. As authorized by RCW 36.33.200, the county legislative authority may establish an election reserve fund for the payment of expenses of conducting regular and special state and county primaries or 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 jurisdictions.

The county legislative authority may restrict or create "reserve" funds through resolution or ordinance to set money aside for a specific purpose, such as election equipment replacement.

NEW SECTION

WAC 434-270-090 Expense of voter registration. (1) The expense of voter registration shall be distributed according to RCW 29A.08.150. Costs must be divided between the county and cities or towns according to the total registered voters contained in the city or town and the county for all other registered voters. The total registered voters must contain both active and inactive voters.

(2) Following the end of each calendar year, the county auditor shall determine the total cost of voter registration for the year. Costs shall include the portion of personnel costs, supplies, postage, voter outreach, a portion of the election management system, and any other costs directly associated with voter registration.

(3) Equipment, overhead, and indirect costs shall be determined in the same manner as election costs and must be divided between voter registration and election costs.

(4) For counties with an election reserve fund, a surcharge may be added to each jurisdiction's voter registration costs in the same manner as election costs.

(5) The county auditor shall include a minimum fee of at least $100 from each jurisdiction in the same manner as election cost allocation in WAC 434-270-030.

NEW SECTION

WAC 434-270-100 Allocation of voter registration costs. The following calculation shall be used when determining the allocation of voter registration costs:

(1) Determine the total voter registration costs for the entire fiscal year. Include amounts from the federal indirect cost allocation plan created in accordance with WAC 434-270-010 only if not using a flat 15 percent overhead factor.

(2) Subtract revenue attributable to voter registration services.

(3) Subtract any direct costs associated with a specific jurisdiction.

(4) Total the number of active and inactive registered voters in the county.

(5) Determine the number of active and inactive registered voters in each city and town. Subtract total active and inactive voters of every city and town from the total active and inactive voters ((4) of this section) in the county voter registration records to obtain those voters under county jurisdiction.

(6) Divide each jurisdiction's number of active and inactive registered voters ((4) of this section) by the total number of active and inactive registered voters ((5) of this section) to yield a percentage cost factor.

(7) Multiply the percentage cost factor ((6) of this section) by the voter registration costs to determine each jurisdiction's allocated cost.

(8) Add any direct costs, and the 15 percent overhead factor, if applicable, to each jurisdiction's allocated costs. This is the total amount due from each jurisdiction.

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Rules Summary

This new chapter:

- Clarifies that county auditors may delay implementation of the proposed chapter 434-270 WAC until January 1, 2027, except for two WAC sections which become effective July 1, 2026.
- Defines interfund charges, jurisdiction-specific costs, and nonspecific election costs.
- Establishes requirements to submit billing for a primary or election to the Office of the Secretary of State.
- Creates two methods to recover the cost of capital expenditures.
- Creates two options to recover overhead and indirect costs.
- Clarifies requirements for billing local voters' pamphlet charges to local jurisdictions.
- Clarifies that the Office of the Secretary of State cannot be billed if it has produced a state voters' pamphlet for the same primary or election and office(s).
- Establishes requirements for included categories in local voters' pamphlet billing.
- Creates two methods to allocate costs related to a primary or election.
- Requires the county auditor to use the same parameters for all primaries and elections within the next election cycle.
- Establishes requirements to submit claims for reimbursement of direct election costs and supporting documents to the Office of the Secretary of State.
- Establishes deadlines to submit claims for reimbursement of direct election costs and supporting documents to the Office of the Secretary of State.
- Establishes requirements to submit claims for reimbursement of election and local voters' pamphlet costs submitted to the Office of the Secretary of State.
- Establishes deadlines to submit claims for reimbursement of election and local voters' pamphlet costs submitted to the Office of the Secretary of State.
- Clarifies how to bill recounts to the requestor or affected jurisdiction.
- Reiterates RCW 36.33.200's establishment of an election reserve fund.
- Establishes how voter registration, equipment, overhead, and indirect costs shall be distributed amongst jurisdictions.
- Requires a minimum fee for each jurisdiction.
- Allows counties using an election reserve fund to add a surcharge to each jurisdiction's voter registration costs.
- Creates a calculation to determine the allocation of voter registration costs.

Agency Reason for Adoption

The Office of the State Auditor's Budgeting, Accounting and Reporting System (BARS) Manual provides guidance to county election officials in allocating costs related to elections and voter registration. This rulemaking clarifies BARS reporting requirements to ensure consistency statewide in cost billing.

Agency Rulemaking Authority
RCW 29A.04.611 grants the Secretary of State rulemaking authority to facilitate execution of Title 29A RCW to ensure uniformity relating to federal, state, county, city, town, and district elections.

Summary of the Rulemaking Activities
The Elections Division released drafts of the proposed rule language for public comment and the CR-102 on February 12, 2026. Formal comments were accepted January 31, 2026, 8:00 AM through March 9, 2026, 5:00 PM. The public had the opportunity to provide formal public comment at the public hearing and by email, fax, or mail.

The CR-101 Preproposal Statement of Inquiry was filed May 1, 2025. Informal comments were accepted until January 29, 2026, 5:00 PM.

Changes to Rule (Proposed versus Adopted)
None.

Public Comment and Responses
Public Hearing
Date: March 10, 2026
Time: 1:00 PM
Location: 243 Israel Rd SE, Conference Room 111, Tumwater, WA 98501
Attendance: Zero (0) people
Testified: Zero (0) people

Summary of Comments Received and the Elections Division Responses
No comments were received.