REIMBURSEMENT FOR COSTS RELATED TO THE
CONDUCT OF SCHOOL ELECTIONS
-- General Information --

Statutory Authority

Local school districts, intermediate school districts and community college districts are required
to reimburse any expenses incurred by a county, city or township when conducting a regular or
special election on behalf of the district. If a regular or special school election is held in
conjunction with another election conducted by the county or local jurisdictions involved, the
local school district, intermediate school district or community college district is responsible for
any added costs attributable to the conduct of the district’s regular or special election. If a
regular or special school election is not held in conjunction with another election conducted by
the county or local jurisdictions involved, the district is responsible for 100% of the costs
attributable to the conduct of the district’s regular or special election. (MCL 168.315 as
amended under PA 302 of 2003)

Reimbursement Procedure

To initiate the reimbursement process, the county and local jurisdictions are required to provide
the school board with “a verified account of actual costs” associated with the conduct of the
district’s regular or special election no later than the 84th day after the date of the election. Upon
the receipt of a reimbursement request, the school board must “pay or disapprove all or a portion
of the verified account” within 84 days. (MCL 168.315 as amended under PA 302 of 2003)

Requesting Review of Disapproved Costs

Upon the request of a county, city or township, the school board is required to review any
disapproved costs with the county, city or township. (MCL 168.315 as amended under PA 302
of 2003)

Reimbursement Standards

When preparing reimbursement requests for the conduct of school district elections, counties and
local jurisdictions must observe the standards established by the Department of State under MCL
168.487 for the reimbursement of costs associated with the conduct of statewide special
elections. (MCL 168.315 as amended under PA 302 of 2003) MCL 168.487 stipulates that
reimbursable costs do not include the “salaries of permanent local officials” or the “cost of
reusable supplies and equipment.”
Examples of Reimbursable Costs

- Costs associated with the production of ballots.
- Rental charges for buildings used to establish polling places.
- The cost of supplies and postage.
- Fees for janitorial services.
- The cost of publishing close of registration and election notices.
- Travel and transportation expenses associated with the election.
- Fees for equipment rentals.
- Wages or per diem payments made to canvassers, precinct inspectors and temporary employees.
- Election overtime or extra compensation paid to regular employees or officials for handling the school district’s election if it is the jurisdiction’s standard practice to pay overtime or extra compensation to regular employees or officials for handling elections. (Such payments must be authorized as appropriate.)
- Any other miscellaneous expenses associated with the election.

Examples of Costs Which Are Not Reimbursable

- Compensation paid to regular employees or officials (except as noted above with respect to “overtime” and “additional compensation”).
- The cost of new equipment (capital outlay).
- The cost of reusable supplies or equipment.

(Rev. 08-07)