

ELECTIONS DIVISION: PROPOSED CHANGES TO SHARED ELECTIONS COSTS

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OVERVIEW

The Broomfield Elections Division proposes a revised "billing for services" model that, compared to the existing model, better reveals and recovers actual costs of conducting coordinated elections.

The goal of this effort is to revise our intergovernmental agreement (IGA) for billing for elections services guided by the following principles:

- Transparency. Our billing should reflect actual costs incurred.
- Equity. Our billing should not limit small district participation in elections.
- Defendable. Billing practices should stand up to potential legal challenges.¹
- Reasonable. Our billing should encourage coordinating with us for elections services and not be a point of contention. It should be easily understood by coordinating districts.
- Administration. The City will need to devote a reasonable amount of resources educating the districts and compiling the information required for annual billing.

BACKGROUND

A coordinated election is an election where more than one political subdivision with overlapping boundaries holds an election on the same day using one combined ballot. The county clerk and recorder is the coordinated election official for the political subdivisions.²

The following political subdivisions routinely coordinate with Broomfield: Adams 12 Five Star School District, Boulder Valley RE-2 School District, Jefferson County R-1 School District, St. Vrain Valley RE-1J School District, and Weld County RE-8 School District. In recent years, the North Metro Fire Rescue District and Palisade Metropolitan District coordinated with Broomfield.

¹ We have not addressed this principle adequately at this time.

² 1-1-104 (6.5) Colorado Revised Statutes

Broomfield pays all expenses associated with conducting the election. This includes printing and mailing ballots, programming and maintaining voting equipment, processing voted ballots, operating polling locations, and personnel expenses.

Broomfield has the authority to recover a portion of those costs as follows:

- For statewide ballot questions, the State reimburses Broomfield \$0.80 per active voter.³
- Through an IGA with each coordinating district, there shall be a reasonable sharing of actual, direct costs of conducting the election.⁴

PREVIOUS AND CURRENT MODELS

Prior to 2011, Broomfield billed districts for their **prorated** share of the actual costs of the election based on the number of eligible voters in the district and the number of candidates and questions submitted by the district.

In 2011, Broomfield changed to a **flat rate** model, billing each district \$0.25 per active registered voter plus an additional \$0.10 per ballot question per voter. The change was in part due to a 2010 request from Adams 12 Five Star School District and Boulder Valley RE-2 School District to provide more accurate billing estimates for budgeting purposes.

The flat rate amounts were based on historical shared prorated cost utilizing vote center elections.

REASON FOR PROPOSED CHANGE

The proposed model addresses several problems with the current flat rate model:

- Limited **transparency**. The current model does not reveal actual expenses. Taxpayers within a district should be able to easily identify the costs associated with elections.
- Coordinating districts may **legally challenge** a counties' billing model. Currently, there is no objective basis for Broomfield's flat rate model.
- There is a lack of **consistency** among counties. Jefferson, Boulder, and Larimer County all use different pro-rated models for billing. Weld County uses a flat rate model.
- The flat rate model is not **equitable**. In the 2014 General Election, Broomfield covered 57% of election costs and only 36% of the election costs were directly attributable to Broomfield. "Flat rate" is also a misnomer and potentially misleading. There is one rate for the State, one rate for local districts, and the balance of costs covered by Broomfield.

OTHER COUNTY MODELS

³ 1-5-505.5 (3) C.R.S.

⁴ 1-7-116 (2) C.R.S.

The Elections Division contacted several counties regarding their billing methods. Boulder County, Jefferson County, Larimer County, and Weld County responded.

Boulder County, Jefferson County, and Larimer County all use a prorated model. Each compiles actual election expenses and bills each district a portion of those expenses based on voter registration and turnout data. Expenses include overtime, temporary staffing, election judges, printing, postage, equipment rentals, transportation, technology, location leases, supplies, legal notices, and TABOR notices. Jefferson County billed for food. Boulder County billed for equipment testing. None billed for regular staff hours, equipment owned by the county or legal expenses.

Weld County invoices each district a flat rate of \$1.00 per voter.

Appendix A details the unique expense items several counties include in their billing models.

TABOR NOTICE

The clerk is responsible for printing and mailing the TABOR Notice. The Notice includes ballot question language, fiscal information, and pro/con statements for each TABOR issue on the ballot. The Notice is mailed to each household with an active voter.⁵

In Broomfield, under the current and proposed models, districts are billed directly for the costs of their TABOR Notice. If more than one district appeared on the same Notice, the districts would share a prorated cost based on the number of households receiving the Notice.

WHO IS RESPONSIBLE FOR COSTS?

Districts are responsible for different costs associated with the election:

- Broomfield is responsible for municipal contests, judicial retention, and state candidates.
- The Secretary of State is responsible for state questions.
- Coordinating entities are responsible for their contests.

HOW BROOMFIELD COMPARES TO OTHER COUNTIES IN 2014

⁵ 1-7-901 et seq. C.R.S.

Appendix B displays how Broomfield compared to other counties of similar size and along the Front Range. The table displays the gross and net cost per voter during the 2014 General Election.

Under the current billing model, Broomfield 's gross election expenses was \$4.21 (\$7.38) per active registered voter. Broomfield's net election expenses after reimbursement was \$2.38 (\$5.56).

Appendix C displays what Broomfield billed per voter to coordinating districts, compared to other counties who shared the same districts. In the case of North Metro Fire Rescue District and the Adams 12 Five Star School District, Broomfield billed the least of all counties. For the Boulder Valley School District, Broomfield billed \$0.12 less per voter than Boulder, and considerable lower than Gilpin.

THE PROPOSED MODEL

The Elections Division proposes implementing a prorated model for billing services. The model involves several components:

- Identify actual election expenses;
- Prorate outgoing costs based on voter registration data and ballot space;
- Prorate return costs based on voter turnout data and ballot space; and
- Bill directly for TABOR Notice expenses.

STEP 1. IDENTIFY ACTUAL COSTS

In 2013, the Secretary of State created a standard "cost of election" form. The form identifies the county costs of an election including ballot printing, postage, election judge pay, and staff overtime.

The State form is ***not*** required for district reimbursement. The form is used by the State to better track and report election costs. Broomfield uses the form's categories as an objective standard for billable expenses. The use of the State categories will enhance consistency with other public data.

Using invoice and payroll data from the election, the Elections Division populates the form after the final certification of results. The Division sorts the form into two categories:

- Outgoing costs of delivering a ballot to a voter. The major cost drivers include ballot printing and postage.
- Return costs of processing mail ballots, providing in-person voting, and canvassing the results.

Table 1 below displays the election costs from the 2014 General Election.

Table 1. Broomfield 2014 General Election Costs			
Item	Outgoing Cost	Return Cost	Total Cost
Staff Overtime	10,567	10,567	21,135
Election Judges Compensation	0	52,906	52,906
Canvass Board Members Compensation	0	1,236	1,236
Ballot Printing	16,873	0	16,873
Ballot Envelopes	7,215	0	7,215
Secrecy Sleeves and Voter Instructions	7,015	0	7,015
Provisional Envelopes	150	0	150
Ballot Shipping Fees	408	0	408
Ballot Layout and Programming Fees	1,000	0	1,000
Ballot Insertion	10,933	0	10,933
Annual Software and Firmware License	3,425	3,425	6,850
Voting System Components	60	60	120
VSPC Signage and Supplies	0	946	946
Electronic Equipment	0	1,110	1,110
Drop Boxes	0	2,886	2,886
Video Surveillance	40	40	80
Seals	314	314	628
Background Checks	0	418	418
Notice of Election	525	0	525
Mail Ballot Postage	9,420	0	9,420
Mandatory Voter Mailings	1,620	0	1,620
Non-Mandatory Notices and Outreach	657	0	657
Miscellaneous Visio License	629	0	629
Miscellaneous Date/Time Stampers	0	410	410
TOTAL EXCLUDING TABOR	\$ 70,851	\$ 74,318	\$ 145,170
TABOR Printing and Mailing	\$ 11,485	0	\$ 11,485
TOTAL INCLUDING TABOR	\$ 82,336	\$ 74,318	\$ 156,655

DEPRECIATION / PRORATION OF CAPITAL IMPROVEMENTS

The Elections Division is considering whether some capital costs may be prorated or depreciated over the course of several elections. In 2016, the Elections Division estimates spending \$400,000 on voting equipment that will be used over several election cycles.

Other counties did not bill for capital improvements such as voting systems. This may be in part because many counties' current voting systems were purchased using federal grant money. Staff will follow up on this matter over the next several months as other counties consider their approach.

STEP 2. DETERMINE OUTGOING COSTS ATTRIBUTED TO EACH DISTRICT

Each district is responsible for their share of outgoing costs based on the number of active voters associated with a ballot style⁶ adjusted for the amount of ballot space occupied by the district.

For each district, the total number of voters associated with each ballot style is gathered from SCORE⁷. For each ballot style, the total number of voters in each district is then added together. Using the percent ballot space occupied by each district, the total voters per style is adjusted. Using Microsoft Excel, this process is repeated for each district and each ballot style. The end result is a prorated share of outgoing costs based on voter registration and ballot space.

ADJUSTING FOR BALLOT SPACE

The ballot tabulation system GEMS⁸ overlays a grid onto each ballot style. To determine ballot space used by each district:

- First, determine the total area of the ballot grid;
- Second, determine the area occupied by each district; and
- Third, determine the area occupied by shared headers and blank space and distribute that equally to each district on the ballot.

In the 2014 General Election, the ballot space for each district and each style is shown in Table 2 below.

District	Style 1	Style 2	Style 3	Style 4
Broomfield	39%	47%	38%	0%
Colorado	23%	30%	22%	0%
North Metro Fire Rescue District	15%	23%	14%	100%
Boulder Schools	23%	0%	0%	0%
Adams Schools	0%	0%	26%	0%
TOTAL	100%	100%	100%	100%

Table 3 shows very early estimates of 2015 Coordinated Election ballot space distribution.

⁶ A ballot style refers to each combination of races and questions on a particular printed ballot. This ensures each voter receives only those races and questions for which he or she is eligible to vote.

⁷ SCORE stands for Statewide Colorado Registration and Elections. It is the statewide database used by each county for voter registration and election management.

⁸ GEMS stands for Global Election Management System. It is ballot creation and vote tabulation software.

District	Style 1	Style 2	Style 3	Style 4	Style 5
Broomfield	29%	27%	29%	27%	16%
State	41%	38%	41%	38%	27%
Boulder	0%	35%	0%	0%	0%
Adams	30%	0%	0%	0%	0%
Weld	0%	0%	0%	0%	20%
St Vrain	0%	0%	0%	35%	0%
JeffCo	0%	0%	30%	0%	0%
AIMS	0%	0%	0%	0%	38%
TOTAL	100%	100%	100%	100%	100%

STEP 3. DETERMINE PERCENT OF RETURN COSTS ATTRIBUTED TO EACH DISTRICT

Return costs are determined using the same steps outlined for outgoing costs. Instead of using voter registration data, the Elections Division applies voter turnout data, again adjusted for ballot space.

At this point, the Elections Division will have calculated and documented:

- The total outgoing costs of the election;
- The total return costs of the election; and
- The percentage of costs attributable to each district based on voter registration/turnout data adjusted for ballot space.

STEP 4. ADJUST FOR STATE FIXED RATE

Regardless the costs attributed to the State, statute requires a reimbursement to the county of \$0.80 per active voter. Broomfield shall cover whatever additional State shared costs are not covered by the fixed State reimbursement.

For example, if the state's shared cost of the election was \$35,000, and their statutory reimbursement was \$30,000, Broomfield would cover the additional \$5,000 not recovered from the state. Broomfield would not apportion that loss to the coordinating districts.

APPLYING THE MODEL TO THE 2014 GENERAL ELECTION

Table 4 displays the actual 2014 billing for elections services. It then displays how those same expenses would have been billed under the proposed model. Under the current model, Broomfield covered 57% of the total election expenses (61% of the non-TABOR expenses). Based upon actual costs, voter registration, ballot space, and voter turnout, Broomfield should only have covered (39% of the non-TABOR expenses) costs, or 41% after adjusting for State reimbursement.

If the proposed model had been applied in 2014, Broomfield would have reduced its net election expenses by \$29,591.

Table 4. Current and Proposed Billing Model (2014 General Election Expenses)						
District	Existing "Flat Rate" Model		Proposed "Shared Expense" Model			
	Actual Billed ⁹	Percent Billed	Shared Cost	Percent Shared Cost	Amount Billed	Percent Billed
Broomfield	\$ 88,711	57%	\$ 56,047	36%	\$ 59,120	38%
State	\$ 29,803	19%	\$ 32,876	21%	\$ 29,803	19%
Boulder Valley	\$ 7,980	5%	\$ 17,216	11%	\$ 17,216	11%
Adams 12	\$ 11,383	7%	\$ 22,371	14%	\$ 22,371	14%
NMFRD	\$ 18,776	12%	\$ 28,144	18%	\$ 28,144	18%
TOTALS	\$ 156,655	100%	\$ 156,655	100%	\$ 156,655	100%

ESTIMATED 2015 PROPOSED MODEL BILLING

Table 5 displays the 2015 estimated billing under the proposed model. Estimated expenses are based on the approved 2015 budget and not actual expenses. To determine ballot space, it was assumed no districts would cancel their election, and that only the State would have a ballot question. Turnout was assumed to be 60%.

Table 5 also included a \$40,000 voting equipment expense. This is based on a 10-year schedule to recover the costs of a \$400,000 voting system. It does not include any TABOR expenses as there are no TABOR questions at present time.

Table 5. Estimated 2015 Billing for Election Expenses (Voting Systems and No TABOR Notice)

⁹ Broomfield is not actually billed for the election. The amount and percent shown for Broomfield reflect the balance of total costs minus total reimbursements.

District	Total Shared Cost	% Total Shared Cost	Total Billed	% Billed	Old Model Total	Old Model %
Broomfield	\$ 44,966	28.5%	\$ 77,332	48.9%	\$118,375	74.9%
State	\$ 62,504	39.6%	\$ 29,626	18.7%	\$ 29,626	18.7%
Adams 12 Five Star School District	\$ 24,141	15.3%	\$ 24,141	15.3%	\$ 4,726	3.0%
Boulder Valley School District	\$ 23,899	15.1%	\$ 23,899	15.1%	\$ 4,044	2.6%
Jefferson County School District	\$ 2,442	1.5%	\$ 2,442	1.5%	\$ 669	0.4%
St. Vrain Valley School District	\$ 43	0.0%	\$ 200	0.1%	\$ 200	0.1%
Weld County School District	\$ 16	0.0%	\$ 200	0.1%	\$ 200	0.1%
AIMS Community College	\$ 30	0.0%	\$ 200	0.1%	\$ 200	0.1%
TOTALS	\$158,040	100.0%	\$158,040	100.0%	\$153,040	100.0%

Table 6 applies the same assumptions as Table 5, only it does not include voting system expenses.

Table 6. Estimated 2015 Billing for Election Expenses (No Voting Systems and No TABOR Notice)						
District	Total Shared Cost	% Total Shared Cost	Total Billed	% Billed	Old Model Total	Old Model %
Broomfield	\$ 33,585	28.5%	\$ 50,109	42.5%	\$ 78,375	66.4%
State	\$ 46,685	39.5%	\$ 29,626	25.1%	\$ 29,626	25.1%
Adams 12 Five Star School District	\$ 18,031	15.3%	\$ 18,031	15.3%	\$ 4,726	4.0%
Boulder Valley School District	\$ 17,850	15.1%	\$ 17,850	15.1%	\$ 4,044	3.4%
Jefferson County School District	\$ 1,824	1.5%	\$ 1,824	1.5%	\$ 669	0.6%
St. Vrain Valley School District	\$ 32	0.0%	\$ 200	0.2%	\$ 200	0.2%
Weld County School District	\$ 12	0.0%	\$ 200	0.2%	\$ 200	0.2%
AIMS Community College	\$ 22	0.0%	\$ 200	0.2%	\$ 200	0.2%
TOTALS	\$118,040	100.0%	\$118,040	100.0%	\$118,040	100.0%

Table 7 compares the estimated cost billed per voter in each district in 2015 based on the current and proposed models (with and without voting systems). St. Vrain Valley School District, Weld County School District, and AIMS Community College are all billed the minimum \$200.

Table 7. Estimated 2015 Cost Billed per Voter (No TABOR)								
District	\$40,000 Voting Equipment				\$0 Voting Equipment			
	1 State Question		0 State Questions		1 State Question		0 State Questions	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Broomfield	\$ 3.20	\$ 2.09	\$ 4.00	\$ 2.02	\$ 2.12	\$ 1.35	\$ 2.92	\$ 1.50
State	\$ 0.80		\$ 0.00		\$ 0.80		\$ 0.00	
Adams 12	\$ 0.25	\$ 1.28	\$ 0.25	\$ 2.15	\$ 0.25	\$ 0.95	\$ 0.25	\$ 1.60
Boulder Valley	\$ 0.25	\$ 1.48	\$ 0.25	\$ 2.35	\$ 0.25	\$ 1.10	\$ 0.25	\$ 1.75
Jefferson	\$ 0.25	\$ 1.28	\$ 0.25	\$ 2.15	\$ 0.25	\$ 0.95	\$ 0.25	\$ 1.60
St. Vrain Valley	\$ 6.90							
Weld	\$ 14.29							
AIMS	\$ 14.29							

In the columns that do not include elections equipment as a billable expense, the Elections Division simply assumes the full cost of procurement (similar to other non-direct expenses such as regular staff salaries).

CHALLENGES AND QUESTIONS

There are several challenges and questions associated with the proposed model.

PROVIDING ESTIMATES

The Elections Division must provide districts an estimate of the costs for conducting a coordinated election.¹⁰ Under the proposed model, estimates will be less accurate than under the existing model. Costs associated with each district may change significantly based on voter turnout or decisions of other districts to cancel their election.

The Elections Division can use historical data and the current year budget to provide an estimate of the costs for conducting a coordinated election.

¹⁰ 1-5-507 C.R.S.

DISTRICT RESPONSE

The proposed model may result in some districts paying nearly double what they would have paid under the current model. School districts must coordinate with each county in which they are located. They may not choose the county with which they prefer to coordinate. They may not conduct their own independent election.

If Broomfield bills for actual costs, districts may wish to be consulted on administrative decisions they pay for. While statute does not require elections are conducted at least cost, there are areas where City Council or staff administrative decisions have impacts on cost.

- Statute requires only one (1) voter service and polling center during an odd-year election. If Broomfield operates more than one site, are districts responsible for costs directly attributable to the excess sites?
- Broomfield pays election judges to perform certain tasks that statute allows to be performed by staff (e.g. issuing replacement ballots and mailing signature rejection letters). Broomfield also requires all supervisor judges to attend canvass.
- Broomfield's canvass board size is more than double the statutory requirement.
- The clerk sets the rate of pay for election judges, temporary workers, and canvass board members. For example, the statutory minimum for Canvass Board is two outside members and the clerk and recorder. The outside members receive a minimum of \$15 per day.¹¹ To achieve all Canvass Board duties, the clerk could reasonably spend \$60. In 2014 for the General Election, Broomfield had a six-member Canvass Board that received \$1,236 plus food.
- Are individual districts responsible for shared legal costs when contests arise? For example, in 2013 Clerk and City Attorney staff devoted time to resolving the Adams 12 Five Star School District legal challenge.
- Overtime is required during every election and has a great impact on the costs of the election.

Broomfield currently does not bill districts for costs not directly attributed to the election. We may wish to perform additional evaluation on the State election cost model to determine whether all items are appropriately billed to entities.

In order to minimize the cost during the initial year, Broomfield may consider excluding staff overtime or other major cost drivers during the first year or second year.

¹¹ 1-10-101(2)

AUTHORITY - COLORADO REVISED STATUTES**1-1-104 (6.5)**

"Coordinated election" means an election where more than one political subdivision with overlapping boundaries or the same electors holds an election on the same day and the eligible electors are all registered electors, and the county clerk and recorder is the coordinated election official for the political subdivisions.

1-5-505 (1)

Except as provided in section 1-5-505.5, the cost of conducting general, primary, and congressional vacancy elections, including the cost of printing and supplies, shall be a county charge, the payment of which shall be provided for in the same manner as the payment of other county expenses.

1-5-505.5 (3)

For any other odd- or even-numbered year election in which a state ballot issue or state ballot question is on the ballot of a particular county, the state shall reimburse such county for the cost of the duties performed by the county clerk and recorder that relate to conducting the election on the ballot issue or ballot question; except that the reimbursement shall be set at the following rates: (...) (b) For counties with more than ten thousand active registered electors, eighty cents for each active registered elector as of the time of the election.

1-5-507

In any election called by a nonpartisan governing body where the county clerk and recorder will have responsibilities for the election, the county clerk and recorder shall give to the governing body estimates of the costs for conducting a coordinated election or a mail ballot election so that the governing body may choose the appropriate method of election.

1-7-116 (2)

The political subdivisions for which the county clerk and recorder will conduct the coordinated election shall enter into an agreement with the county clerk and recorder for the county or counties in which the political subdivision is located concerning the conduct of the coordinated election. The agreement shall be signed no later than seventy days prior to the scheduled election. The agreement shall include but not be limited to the following:

(a) Allocation of the responsibilities between the county clerk and recorder and the political subdivisions for the preparation and conduct of the coordinated election; and

(b) Provision for a reasonable sharing of the actual cost of the coordinated election among the county and the political subdivisions. For such purpose, **political subdivisions are not responsible for sharing any portion of the usual costs of maintaining the office of the county clerk and recorder, including but**

not limited to overhead costs and personal services costs of permanent employees, except for such costs that are shown to be directly attributable to conducting coordinated elections on behalf of political subdivisions (emphasis added). Notwithstanding any other provision of this section, the state's share of the actual costs of the coordinated election shall be governed by the provisions of section 1-5-505.5. Where the state's reimbursement to a particular county for the costs of conducting a coordinated election pursuant to section 1-5-505.5 is less than the costs of conducting a coordinated election for which the county is entitled to reimbursement by means of a cost-sharing agreement entered into pursuant to the provisions of this subsection (2), such differential shall be assumed by the county. Where the state's reimbursement to a particular county for the costs of conducting a coordinated election pursuant to section 1-5-505.5 is greater than the costs of conducting a coordinated election for which the county is entitled to reimbursement by means of a cost-sharing agreement entered into pursuant to the provisions of this subsection (2), the county shall be entitled to retain such differential, with no obligation to return any portion of such amount to the state.

APPENDIX A. COUNTY EXPENSE ITEMS BILLED TO COORDINATING DISTRICTS

Actual Cost Line Item	Line Item Included in Reimbursement Invoice?			
	State Reimbursement Form	Boulder County	Jefferson County	Larimer County
Election Full Time and Temporary Staff Overtime				
Election Judge Training Materials				
Ballot and Mail Ballot Packet Materials Printing			Yes	
Ballot On Demand Card Stock and Consumables				
Ballot Insertion and Mailing Fees				
TABOR Notice Postage				
VSPC Setup, Rental, Signage, Supplies, Equipment				
CBI Background Checks	Yes	Unspecified	Yes	Yes
Mail Ballots Postage				
Election Judges Compensation	Yes	Yes	Unspecified	Yes
Provisional Ballot Envelopes	Yes	Yes	Yes	Unspecified
Canvass Board Compensation				
Voting System Firmware and Software License	Yes	Unspecified	Yes	Unspecified
Mandatory Voter Mailings Postage	Yes	Unspecified	Unspecified	Yes
Ballot Layout and Programming Fees	Yes	Yes	Unspecified	Unspecified
Ballot Shipping Fees				
Annual Preventative Maintenance Expense				
Voting System Components				
Ballot and Equipment Collection				
Drop Boxes, Transfer Cases and Portable Ballot Boxes	Yes	Unspecified	Unspecified	Unspecified
Electronic Access Systems				
Seals				
Legal Notice of Election and TABOR Notice				
Non-Mandatory Voter Outreach				
Ballot Testing	No	Yes	Unspecified	Unspecified
Mailing Packet Design				
Mileage /Vehicles	No	Unspecified	Yes	Yes
Food /Meals for Judges	No	Unspecified	Yes	Unspecified
Video Surveillance Systems	Yes	Unspecified	No	Yes
Drug Tests	No	Unspecified	Unspecified	Yes

APPENDIX B. COUNTY COST PER VOTER COMPARISON 2014 GENERAL ELECTION

The table below contains data obtained from the Colorado Department of State, Elections Division. The average, maximum, and minimum rows reflect statewide data, and not just those counties displayed in this table. The expense items are limited to those requested by the state and do not necessarily include all elections expenses identified by each county.

Gross Expense per Active Voter depicts how counties measure up when comparing their reported cost of elections compared to county size.

Net Expense per Active Voter depicts what the county expense was per voter after all reimbursements.

County	Active Voters	Gross Expenses (in USD)	Net Expenses (in USD)	% Expenses Paid by County	Gross Expense per Active Voter (in USD)	Net Expense per Active Voter (in USD)
Adams	213,091	817,339	332,137	41%	3.84	1.56
Boulder	193,386	1,112,627	848,542	76%	5.75	4.39
Broomfield CURRENT			88,712	57%		2.38
<i>Broomfield PROPOSED</i>	37,254	156,655	59,122	38%	4.21	1.59
Denver	363,630	1,369,963	1,079,059	79%	3.77	2.97
Douglas	190,781	623,486	434,885	70%	3.27	2.28
El Paso	344,450	1,157,937	734,540	63%	3.36	2.13
Garfield	28,433	92,449	44,076	48%	3.25	1.55
Jefferson	354,465	1,720,438	1,202,508	70%	4.85	3.39
La Plata	33,439	94,112	65,849	70%	2.81	1.97
Larimer	206,065	772,556	594,282	77%	3.75	2.88
Mesa	82,647	262,824	196,706	75%	3.18	2.38
Pueblo	91,449	246,718	85,688	35%	2.70	0.94
Weld	141,841	420,752	231,689	55%	2.97	1.63
AVERAGE	46,802	190,097	124,034	70%	7.38 (5.87) ¹²	5.56 (4.31) ¹³
MAXIMUM	363,630	1,720,438	1,202,508	96%	31.70	24.73
MINIMUM	611	5,153	4,493	33%	2.44	0.94

¹² \$5.87 represents the average minus outliers. Only 6 counties spent more than \$13/voter. Only 3 counties spent more than \$20/voter. Only 1 county spent more than \$30/voter.

¹³ \$4.31 represents the average minus outliers. Only 5 counties net more than \$13 per voter. Only 2 counties net more than \$20/voter.

APPENDIX C. 2014 BILLING PER VOTER BROOMFIELD AND COORDINATING COUNTIES

Each table includes the costs of printing and mailing the TABOR Notice.

2014 Billing per Voter North Metro Fire Rescue District			
County	Active Voters in District	Total Amount Billed	Billed per Voter
Broomfield (current)	37,271	\$ 18,776	\$ 0.50
Broomfield (proposed)	37,271	\$ 28,144	\$ 0.76
Adams	21,007	\$ 13,994	\$ 0.67
Jefferson	611	\$ 1,464	\$ 2.40
Boulder	118	\$ 256	\$ 2.17
Weld¹⁴	6	\$ 200	\$ 33.33

2014 Billing per Voter Adams 12 Five Star School District			
County	Active Voters in District	Total Amount Billed	Billed per Voter
Broomfield (current)	18,626	\$ 11,383	\$ 0.61
Broomfield (proposed)	18,626	\$ 22,371	\$ 1.20
Adams¹⁵	113,522	\$ 77,763	\$ 0.69

2014 Billing per Voter Boulder Valley School District			
County	Active Voters in District	Total Amount Billed	Billed per Voter
Broomfield (current)	15,903	\$ 7,980	\$ 0.50
Broomfield (proposed)	15,903	\$ 17,216	\$ 1.08
Boulder	126,934	\$ 48,276	\$ 0.38
Gilpin¹⁶	1,841	\$ 14,237	\$ 7.73

¹⁴ Weld charges \$1.00 regardless of expenses. \$200 is their minimum billing for election expenses.

¹⁵ Adams could not determine whether the number of voters reflected actives or eligible. If the number was meant to include inactive and inactive voters, then the cost per active voter would have been \$0.78

¹⁶ Gilpin invoiced BVSD an additional \$2,879.63 for costs associated with the size of their ballot question. If you remove that amount, the cost per voter goes down to \$6.17 per voter.