



## DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 4-114

Atlanta, Georgia 30334-8400

**GREG S. GRIFFIN**  
STATE AUDITOR  
(404) 656-2174

January 27, 2014

Honorable Joshua McKoon, Chairman  
Senate Judiciary Committee  
Coverdell Legislative Office Building, Room 319-A  
Atlanta, Georgia 30334

SUBJECT: Fiscal Note  
Senate Bill (LC 28 6847)

Dear Chairman McKoon:

This bill would require the State to cover all the costs of a special primary and special election not held in conjunction with a general primary or general election. To receive reimbursements, the local governments conducting these special elections would submit an application to the Secretary of State's Office.

### Cost of Elections

As special primaries and special elections are unpredictable and the costs from one jurisdiction to another can vary drastically, it is not possible to determine a definitive cost for this bill. However, if certain assumptions are made, it is possible to estimate a cost range for the State. According to the Secretary of State's Office (SOS), on average 128 different jurisdictions held a special election each year from 2010 to 2013. The number of sites holding a special election or primary ranged from 68 to 222 during this four year period. While the SOS did not have specific cost information for each of these jurisdictions, they were able to provide information from a small sample (3 jurisdictions outside of metro Atlanta) of recent elections. The average cost was \$50,000 and ranged from a low of approximately \$19,000 to a high of \$90,000, depending on the size and location of the jurisdiction involved. Assuming that the number of elections remained near the four-year average of 128, the average annual cost would be \$6.4 million, but could range between \$2.4 million to \$11.5 million. However, the eventual monetary impact will depend on the number of special elections or primaries held and the number of jurisdictions and polling places involved.

Letter to Senator McKoon  
Fiscal Note: Senate Bill (LC 28 6847)  
January 27, 2014  
Page 2

SOS Administrative Expenses

The SOS indicates it would also incur annual administrative costs of approximately \$65,000 to hire the staff necessary to comply with the legislation. These personnel would develop the rules and regulations associated with reimbursements and administer the reimbursement program.

Sincerely,

s/ Greg S. Griffin  
State Auditor

s/ Teresa A. MacCartney, Director  
Office of Planning and Budget

GSG/TAM/lso/cb