

NEW JERSEY ASSOCIATION OF COUNTIES

County Government with a Unified Voice!

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October 23, 2019

By email and overnight mail

Honorable John A. Sweeney, Chair
New Jersey Council on Local Mandates
135 West Hanover Street, 4th Floor
PO Box 627
Trenton, NJ 08625-0627

**RE: IN THE MATTER OF THE COMPLAINT FILED BY THE NEW JERSEY ASSOCIATION OF COUNTIES
COMPLAINT No. 1-19**

Dear Judge Sweeney:

Please accept this letter on behalf of the New Jersey Association of Counties (NJAC) as the Association's final summation of the matter, where NJAC has demonstrated that P.L. 2018, c.72 (2018 VBM Law) and P.L. 2019 c.265 (2019 VBM Law) constitute unfunded mandates in violation of the Constitution. NJAC has proven that both measures: impose mandates on the county clerk of each county; require the use of direct expenditures; do not authorize resources other than property taxes to offset direct expenditures; and, do not fall within one of the limited and narrow exemptions. As such, the New Jersey Council on Local Mandates should invalidate the laws accordingly.

1. NEW MANDATES ON COUNTY CLERKS

The 2018 VBM Law imposed a new mandate on the county clerk of each county as the law required each clerk to add to the list of registered voters receiving vote-by-mail ballots in all future elections: all voters who requested and received vote-by-mail ballots

for the 2016 presidential election. The 2018 VBM Law imposed an additional and untimely burden on the county clerk of each county as it also required each clerk to provide written notice to such voters that they would automatically receive vote-by-mail ballots in all future elections. The law permits a voter to opt-out of voting-by-mail if the voter informs a clerk, in writing, that the voter no longer chooses to vote in this manner.

Similarly, the 2019 VBM Law imposed an additional mandate on the county clerk of each county as this law required each clerk to add to the list of registered voters receiving vote-by-mail ballots in all future elections: all voters who requested and received vote-by-mail ballots for any election in 2017 and 2018. Again, the 2019 VBM Law imposed an untimely burden on the county clerk of each county as it also required each clerk to provide written notice to voters that voted-by-mail in any election in 2017 and 2018, that they would automatically receive vote-by-mail ballots in all future elections. The law continues to authorize a voter to opt-out of voting-by-mail if the voter informs a clerk, in writing, that the voter no longer chooses to vote in this capacity.

Importantly note that all future elections include all general, primary, school, municipal, fire district, and special elections and that both measures took effect on dates close to the general elections in 2018 and 2019 as the county clerk of each county was in the process of conducting regular election duties.

2. INITIAL AND ONGOING DIRECT EXPENDITURES.

The 2018 VBM Law forced the county clerks of all 21 counties to spend at least \$1,147,043.00 to implement the 2018 general election. The table and footnotes contained in Appendix A summarize the actual expenditures the clerk of each county

incurred as a direct result of implementing the 2018 VBM Law for the 2018 general election. The clerk of each county plans to submit the amounts contained therein for reimbursement by the Department of State pursuant to the 2019 VBM Law. The costs incurred by the county clerk of each county were directly related to sending written notice to each voter that voted by mail in the 2016 general election that they would automatically receive vote-by-ballots in all future elections unless they opted-out in writing. The costs also include the expenses incurred in preparing, issuing, receiving, and processing new vote-by-mail ballots.

The 2018 VBM Law forced the county clerks of all 21 counties to spend at least \$743,428.00 to implement the 2019 primary election. The table and footnotes contained in Appendix B summarize the actual expenditures the clerk of each county incurred as a direct result of implementing the 2018 VBM Law for the 2019 primary election. The clerk of each county plans to submit the amounts contained therein for reimbursement by the Department of State pursuant to the 2019 VBM Law. The costs incurred by the county clerk of each county were directly related to the expenses incurred in preparing, issuing, receiving, and processing new vote-by-mail ballots.

The 2019 VBM Law forced the county clerks of all 21 counties to spend at least \$912,148.00 to implement the 2019 general election. The table and footnotes contained in Appendix C summarize the actual expenditures the clerk of each county incurred as a direct result of implementing the 2019 VBM Law for the 2019 general election. The clerk of each county plans to submit the amounts contained therein for reimbursement by the Department of State pursuant to the 2019. The costs incurred by the county clerk of each county were directly related to sending written notice to

each voter that voted by mail in any election in 2017 and 2018 that they would automatically receive vote-by-ballots in all future elections unless they opted-out in writing. The costs also include the expenses incurred in preparing, issuing, receiving, and processing new vote-by-mail ballots.

To further exacerbate the increased workload and operating expenses incurred by county clerk of each county, the new vote-by-laws forced the clerks to use valuable staff time and other resources normally dedicated to regular pre-election duties as it required the clerks to manually convert 437,481 new vote-by-mail voters as the Statewide Voter Registration System did not have the capability to manage the transfers otherwise.

Please also note that the above figures do not include the costs to implement any school, municipal, fire district, or special elections in 2018 or 2019 nor do the figures take into consideration the costs incurred by the county board of elections in each county. For example, the Monmouth County Board of Elections reported that the 2018 VBM Law cost the Board approximately \$62,988.00 in additional labor, supply, and contracted costs to manage the general election in 2018 and the primary election in 2019. County boards of elections are independent autonomous agencies whose members are appointed by the Governor with the advice and consent of the Senate, but county boards of chosen freeholders are responsible for funding their operations. County boards of elections perform very different election functions than the constitutionally elected county clerks and their budgets are separate and apart from the budgets of the county clerks. Neither of the new vote-by-mail laws included a funding mechanism to address the costs incurred by the county boards of elections.

In total, the county clerks of all 21 counties will spend a minimum of \$2,802,619.00 to implement the 2018 general and primary elections and 2019 general election. Moving forward, the county clerks of all 21 counties will spend an estimated \$1,872,429.00 each year to implement all future primary and general elections. As documented in the table and footnotes contained in Appendix E, the cost to prepare a single vote-by-mail ballot is 5 times greater than the cost to prepare a single sample ballot as a vote-by-mail ballot must be printed on special bonded paper that permits scanning and bar coding. For the purposes of projecting future costs, NJAC uses the figure of \$2.14, which is the difference between the average cost to prepare a single vote-by-mail ballot for the five randomly selected counties in Appendix E and the average cost to prepare a single sample ballot, the latter of which the new law no longer requires the county clerk of each county to prepare for those receiving vote-by-mail ballots. Of significance, the \$1,872,429.00 only includes ballot printing and postage but does not include labor or the costs to implement all future school, municipal, fire district, and special elections. In summary, the clerks of all 21 counties have spent at least \$2,802,619.00 to implement the general and primary elections in 2018 and the general election in 2019 and will spend an estimated \$1,872,429.00 each year to implement all future primary and general elections.

3. FAILS TO AUTHORIZE RESOURCES

Despite the fact that the 2018 VBM Law forced the county clerk of each county to spend property taxpayer dollars to implement the 2018 general election and the 2019 primary election and will further force the county clerk of each county to spend property taxpayer dollars to deliver vote-by-mail ballots in all future elections, the 2018 VBM Law

did not provide any resources to offset its actual and direct expenditures. As such, on January 23, 2019, NJAC filed a complaint with the New Jersey Council on Local Mandates that the 2018 VBM law imposed an unfunded mandate on county governments in violation of the State's constitution.

On July 24, 2019, the Council considered oral arguments on the State's motion to dismiss NJAC's complaint and decided to hold a plenary hearing on the matter on September 23, 2019. Prior to the hearing, the Senate held a special session to consider the 2019 VBM law and passed the measure along partisan lines by a vote of 22-10 on August 26, 2019. The very next day, the General Assembly held a special session to consider the 2019 VBM Law and passed the measure along partisan lines as well by a vote of 45-14.

Although the 2019 VBM Law imposed a new mandate on the county clerk of each county, the Legislature recognized its failure to include funding for the 2018 VBM Law, and appropriated \$2.0 million to be distributed among the county clerks of all 21 counties, but not the county boards of elections, as reimbursement for the costs associated with implementing the 2018 and 2019 VBM Laws. However, upon signing, Governor Phil Murphy directed the Division of Budget and Accounting to place the \$2.0 million in reserve pursuant to Executive Order, No. 73, which the Governor signed on June 30, 2019, and of which authorizes the State Treasurer to release such funds when enough revenue is collected to maintain an \$875.0 million surplus and deposit an additional \$401.0 million into the State's rainy-day fund.

In other words, the monies are not readily available, nor do we know when or if the State Treasurer will release the funds. Yet, county governments have already spent at

least \$2,802,619 to implement the general and primary elections in 2018 and the general election in 2019 and will continue to spend an estimated \$1,872,429.00 in all future primary and general elections. As the Constitution and prior Council decisions require the Council to consider all laws, rules, regulations, directives, and actions taken by the State that impose unfunded mandates, the Governor's action upon signing the 2019 VBM Law makes the \$2.0 million appropriation by the Legislature illusory. See N.J. Const., art. VIII, section 2, paragraph 2(5)(a) and N.J.S.A. 52:13H-2. Additionally, in the Complaint of the Counties of Morris, Warren, Monmouth, and Middlesex (2006), the Council held that the mere notice by the Department of Transportation of a change in policy constituted an unfunded mandate.

Moreover, the State has not provided any guidance on the reimbursement process as directed under the 2019 VBM Law, which is of great concern to the county clerk of each county as they must prepare their 2020 calendar year budgets accordingly. To further complicate matters, the \$2.0 million appropriation in the 2019 VBM Law appears to be a one-time appropriation as the measure did not establish a dedicated, non-lapsing, funding mechanism to address the recurring expenses in mandating the county clerk of each county issue 437,481 new vote-by-mail ballots in all future primary, general, school, municipal, and fire district elections. The Legislative Fiscal Estimate dated September 4, 2019 appears to support this conclusion as it estimates local and State costs at an amount "indeterminate, not exceeding \$2,000,000" in year 1, but projects "\$0" in years 2 and 3. Even if the Treasurer eventually releases the \$2.0 million, the funding is flawed as it does not address the costs associated with implementing the general election in 2018, the primary election in 2019, the costs incurred by the county

boards of elections, or the ongoing annual expenses of delivering vote-by-mail ballots to over 437,481 new vote-by-mail voters in all future general, primary, school, municipal, fire district, and special elections.

The Council recently reasoned in the Complaint of Deptford Township (2015), which expanded on its earlier decision in the Complaint of Ocean/Frankford Townships (2002):

There would be little substance in the constitutional State mandate, State pay directive, if the Legislature could avoid it by expressly electing to provide a specified partial amount of funding and leave an acknowledged balance of the cost to be shouldered by local unit.... The Council cannot allow the constitution to be frustrated by giving blind deference to the Legislature's method of funding the costs of the mandate, if that method is seriously flawed to the point of being illusory.

Similarly, here, NJAC has demonstrated that the \$2.0 million appropriation made by the Legislature in the 2019 VBM Law is illusory as the monies are not readily available; and at best, is flawed as the appropriation does not contemplate the totality of the expenses the new law imposed, and will continue to impose, on the county clerk of each county.

4. INAPPLICABLE CONSTITUTIONAL EXEMPTIONS

Neither the 2018 VBM Law nor the 2019 VBM Law fall within one of the limited and narrow exemptions as the laws do not implement an element of the Constitution; and, the "repeal, revise, or ease" exemption is inapplicable because both laws increased the funding obligations for the county clerk of each county.

The new vote-by-mail laws do not implement an element of the Constitution as the Legislature failed to explicitly state that the laws were in fact implementing such a provision as required by the Council in the Complaint of Monmouth-Ocean Educational Services Commission (2004). Here, the Legislature never explicitly stated that the new laws implemented the fundamental right to vote. In fact, the legislation, legislative

findings, bill statements, committee substitute statements, floor statements, and press releases are all silent on the matter.

Moreover, the State has failed to meet its burden of making a “specific, precise, and fact-based showing” that the new vote-by-mail laws implement an element of the constitution as also required in the Complaint of Monmouth-Ocean Educational Services Commission (2004) when the Legislature is silent. Here, the State’s contention that the new laws implement the fundamental right to vote are unfounded as citizens of the State of New Jersey have enjoyed the privilege of voting without appearing at a polling station on election day for more than 60 years. The new vote-by-mail laws did nothing to change this fact. Instead, the laws established a new voting-by-mail procedure that often led to confusion, anger, and frustration for many of the 437,481 voters who were converted to vote-by-mail ballot voters without their consent as evidenced by the substantial increase in the number of provisional ballots counted in the 2018 general election.

In cases where the Council has ruled that a law, rule, or regulation implements a provision of the Constitution and is exempt as an unfunded mandate, the Legislature generally enacted the law in question in the furtherance of a constitutional amendment or Supreme Court decision. For example, in the Complaint of the New Jersey Association of Counties (2017), the Council determined that the approved ballot question, which amended the Constitution, and the legislation under Criminal Justice Reform Act, had “... a significant temporal connection, having been moved through the legislative adoption process nearly simultaneously. Indeed, the challenged legislation could not have taken effect without enactment of the Amendment.”

Also, in the Complaint of the Township of Medford (2009), the Legislature enacted the Fair Housing Act (FHA) after the Supreme Court ruled that enforcement of the Mount Laurel doctrine pursuant to Southern Burlington County N.A.A.C.P. v. Township of Mounty Laurel 92 N.J. 158 (1983) is “better left to the Legislature.” The Council concluded that “the legislative history and language thus are explicit and unambiguous: the aim of the FHA and role of COAH are to effectuate the Mount Laurel doctrine.” The Council’s decision in this matter also reaffirmed its narrow application of the exemption in that the Legislature must be explicit and unambiguous. Here, the Legislature did not act pursuant to a constitutional amendment or Supreme Court decision; and, as noted above, did not explicitly state that the new vote-by-laws implement the fundamental right to vote. As such, the “implements a provision of the Constitution” exemption cannot apply in this matter.

Finally, in the Council’s dispositive case concerning the scope of the “repeal, revise, or ease” exemption decided in the Complaint of the Highland Park Board of Education (1999), the Council considered the broad remedial purpose of Council’s enabling law under N.J.S.A. 52:13H-1 and reasoned that New Jersey Courts liberally construe remedial statutes to give effect to the legislative intent. See Bodnarchuk v. Board of Review, 309 N.J. Super. 399, 403 (App. Div. 1998). Accordingly, the Council held “where, as here, a regulation changes an earlier obligation and that change has the clear potential to increase a claimant’s funding obligation, we hold repeal, revise, or ease exemption inapplicable.” Here, NJAC has clearly established that the 2018 and 2019 vote-by-mail laws increased the funding obligations, and will continue to increase the

funding obligations, of the county clerks of all 21 counties; and as such, the “repeal, revise, or ease” exemption resolves itself and is inapplicable.

For the reasons set forth above, neither the 2018 VBM Law nor the 2019 VBM Law fall within one of the limited and narrow exemptions as the laws do not implement an element of the Constitution; and, the “repeal, revise, or ease” exemption is inapplicable because both laws increased the funding obligations for the county clerk of each county.

5. CONCLUSION

In conclusion, NJAC has proven that the 2018 VBM Law and the 2019 VBM Law: impose mandates on the county clerk of each county; require the use of direct expenditures; do not authorize resources other than property taxes to offset direct expenditures; and, do not fall within one of the limited and narrow exemptions. As such, the New Jersey Council on Local Mandates should invalidate the laws accordingly.

By:

John G. Donnadio, Esq.
Executive Director
New Jersey Association of Counties

APPENDIX A
2018 GENERAL ELECTION EXPENSES

The table and footnotes below summarize the actual expenses incurred by the county clerk of each county as a direct result of implementing P.L. 2018, c.72 for the 2018 general election. The county clerk of each county submitted the data contained in this table and plans to submit the same information to the Department of State for reimbursement pursuant to P.L. 2019, c.265. The costs incurred by the county clerk of each county included in this table were directly related to sending written notice to each voter that voted by mail in the 2016 general election that they would automatically receive vote-by-ballots in all future elections unless they opted-out in writing. The costs also include the expenses incurred in preparing, issuing, receiving, and processing new vote-by-ballots as mandated by P.L. 2018, c.72.

COUNTY	LABOR ¹	PRINTING ²	POSTAGE ³	CONTRACTED ⁴	OTHER ⁵	TOTALS
Atlantic	\$0	\$34,115	\$5,625	\$0	\$4,566	\$44,306
Bergen	TBD	TBD	TBD	TBD	TBD	TBD
Burlington	\$20,026	\$17,884	\$7,885	\$0	\$672	\$46,467
Camden	\$4,964	\$27,585	\$9,882	\$0	\$0	\$42,431
Cape May	\$4,572	\$5,239	\$4,040	\$5,372	\$3,963	\$23,186
Cumberland	\$4,819	\$27,548	\$648	\$0	\$0	\$33,015
Essex	TBD	TBD	TBD	TBD	TBD	TBD
Gloucester	\$2,165	\$34,768	\$18,923	\$0	\$0	\$55,856
Hudson	\$65,201	\$29,335	\$8,439	\$0	\$382	\$103,357
Hunterdon	\$5,606	\$2,200	\$16,996	\$8,436	\$933	\$34,171
Mercer	\$20,475	\$28,383	\$9,497	\$0	\$100	\$58,455
Middlesex	TBD	TBD	TBD	TBD	TBD	TBD
Monmouth	\$30,237	\$18,093	\$21,050	\$7,383	\$57,762	\$134,725
Morris	\$72,436	\$51,489	\$9,651	\$4,626	\$20,395	\$158,597
Ocean	\$54,816	\$34,898	\$22,120	\$4,950	\$1,086	\$117,870
Passaic	\$6,500	\$47,350	\$12,762	\$9,750	\$0	\$76,362
Salem	\$0	\$10,260	\$2,280	TBD	TBD	\$12,540
Somerset	\$5,235	\$26,812	\$21,399	\$2,390	\$0	\$55,836
Sussex	\$7,715	\$15,217	\$9,186	\$0	\$315	\$32,433
Union	\$15,946	\$90,610	\$1,106	\$0	\$0	\$107,662
Warren	\$4,118	\$2,052	\$4,565	\$0	\$0	\$10,735
Totals	\$324,831	\$503,836	\$186,055	\$43,107	\$90,171	\$1,147,043

1. The labor costs reported in this column include the additional employee salaries and wages and overtime expenses incurred by the county clerk of each county as a direct result of implementing P.L. 2018, c.72.
2. The printing costs reported in this column include the additional printing costs incurred by the county clerk of each county for printing the written notice and new vote-by-mail ballots pursuant to P.L. 2018, c.72.
3. The postage costs reported in this column include the additional postage expenses incurred by the county clerk of each county for the additional postage required as a direct result of implementing P.L. 2018, c.72.
4. The contracted costs reported in this column include the hiring of any additional temporary staff or other services the county clerk in each county may have incurred as a direct result of implementing P.L. 2018, c.72.
5. The other costs reported this column may include any other costs the county clerk of each county may have incurred as a direct result of implementing P.L. 2018, c.72 and will be itemized accordingly.

APPENDIX B
2019 PRIMARY ELECTION EXPENSES

The table and footnotes below summarize the actual expenses incurred by each county clerk of each county as a direct result of implementing P.L. 2018, c.72 for the 2019 primary election. The county clerk of each county submitted the data contained in this table and plans to submit the same information to the Department of State for reimbursement pursuant to P.L. 2019, c.265. The costs incurred by the county clerk of each county included in this table were directly related to preparing, issuing, receiving, and processing new vote-by-ballots as mandated by P.L. 2018, c.72.

COUNTY	LABOR ¹	PRINTING ²	POSTAGE ³	CONTRACTED ⁴	OTHER ⁵	TOTALS
Atlantic	\$0	\$10,540	\$5,935	\$0	\$0	\$16,524
Bergen	TBD	TBD	TBD	TBD	TBD	TBD
Burlington	\$4,235	\$16,748	\$5,610	\$0	\$672	\$27,265
Camden	\$11,722	\$76,224	\$27,296	\$0	\$0	\$115,242
Cape May	\$120	\$5,418	\$2,903	\$0	\$5,872	\$14,313
Cumberland	\$5,601	\$20,508	\$395	\$0	\$0	\$26,504
Essex	TBD	TBD	TBD	TBD	TBD	TBD
Gloucester	\$8,274	\$17,339	\$14,592	\$0	\$0	\$40,205
Hudson	\$30,818	\$107,884	\$12,234	\$0	\$773	\$151,709
Hunterdon	\$2,841	\$1,580	\$3,575	\$7,276	\$380	\$15,652
Mercer	\$4,010	\$38,552	\$11,908	\$0	\$0	\$54,470
Middlesex	TBD	TBD	TBD	TBD	TBD	TBD
Monmouth	\$10,749	\$21,495	\$20,086	\$0	\$3,790	\$56,120
Morris	\$6,049	\$39,250	\$6,375	\$0	\$15,474	\$67,148
Ocean	\$3,797	\$16,403	\$6,120	\$5,400	\$0	\$31,720
Passaic	\$1,980	\$45,930	\$10,000	\$0	\$400	\$58,310
Salem	TBD	TBD	TBD	TBD	TBD	TBD
Somerset	\$0	\$0	\$14,000	\$6,748	\$0	\$20,748
Sussex	\$1,267	\$2,939	\$0	\$0	\$301	\$4,507
Union	\$15,779	\$9,851	\$3,403	\$980	\$0	\$30,013
Warren	\$832	\$2,495	\$2,163	\$0	\$0	\$5,490
Totals	\$108,074	\$443,417	\$148,923	\$20,404	\$27,622	\$743,428

1. The labor costs reported in this column include the additional employee salaries and wages and overtime expenses incurred by the county clerk of each county as a direct result of implementing P.L. 2019, c.265.
2. The printing costs reported in this column include the additional printing costs incurred by the county clerk of each county for printing the written notice and new vote-by-mail ballots pursuant to P.L. 2019, c.265.
3. The postage costs reported in this column include the additional postage expenses incurred by the county clerk of each county for the additional postage required as a direct result of implementing P.L. 2019, c.265.
4. The contracted costs reported in this column include the hiring of any additional temporary staff or other services the county clerk in each county may have incurred as a direct result of implementing P.L. 2019, c.265.
5. The other costs reported this column may include any other costs the county clerk of each county may have incurred as a direct result of implementing P.L. 2019, c.265 and will be itemized accordingly.

APPENDIX C
2019 GENERAL ELECTION EXPENSES

The table and footnotes below summarize the actual expenses incurred by the county clerk of county of each county as a direct result of implementing P.L. 2019, c.265 for the 2019 general election. The county clerk of each county submitted the data contained in this table and plans to submit the same information to the Department of State for reimbursement pursuant to P.L. 2019, c.265. The costs incurred by the county clerk of each county included in this table were directly related to sending written notice to each voter that voted by mail in any election in 2017 and 2018 that they would automatically receive vote-by-ballots in all future elections unless they opted-out in writing. The costs also include expenses incurred in preparing, issuing, receiving, and processing new vote-by-ballots as mandated by P.L. 2019, c.265.

COUNTY	LABOR ¹	PRINTING ²	POSTAGE ³	CONTRACTED ⁴	OTHER ⁵	TOTALS
Atlantic	\$0	\$56,279	\$6149	\$0	\$15,036	\$77,465.00
Bergen	\$50,000	\$13,185	\$50,000	\$1,900	\$110	\$115,195
Burlington	\$3,815	\$14,244	\$5,580	\$6,202	\$668	\$30,509
Camden	\$0	\$88,738	\$31,777	\$0	\$0	\$120,515
Cape May	\$2,422	\$5,469	\$4,101	\$4,060	\$4000	\$21,556
Cumberland	\$6,837	\$15,875	\$438	\$0	\$0	\$23,150
Essex	TBD	TBD	TBD	TBD	TBD	TBD
Gloucester	\$1,567	\$18,064	\$11,325	\$0	\$0	\$30,596
Hudson	\$27,847	\$25,490	\$13,547	\$0	\$1,074	\$67,958
Hunterdon	\$3,882	\$1,839	\$10,927	\$12,351	\$380	\$29,379
Mercer	\$3,937	\$31,503	\$10,419	\$0	\$0	\$45,859
Middlesex	TBD	TBD	TBD	TBD	TBD	TBD
Monmouth	\$25,426	\$27,438	\$31,923	\$0	\$31,367	\$116,154
Morris	\$12,951	TBD	\$8768	\$9,835	\$881	\$32,435
Ocean	\$3,867	\$38,079	\$9,819	\$0	\$0	\$51,765
Passaic	\$9,500	\$50,547	\$1,361	\$0	\$400	\$61,808
Salem	\$100	\$9,600	\$1,400	\$0	\$170	\$11,270
Somerset	\$0	\$0	\$11,740	\$17,185	\$0	\$28,925
Sussex	\$3,403	\$3,546	\$2,443	\$1,643	\$121	\$11,156
Union	\$21,496	\$5,482	\$2,764	\$2,190	\$6,424	\$38,356
Warren	\$1,851	\$3,612	\$3,905	\$0	\$0	\$9,368
Totals	\$235,079	\$349,260	\$210,837	\$55,365	\$59,580	\$912,148

1. The labor costs reported in this column include the additional employee salaries and wages and overtime expenses incurred by the county clerk of each county as a direct result of implementing P.L. 2019, c.265.
2. The printing costs reported in this column include the additional printing costs incurred by the county clerk of each county for printing the written notice and new vote-by-mail ballots pursuant to P.L. 2019, c.265.
3. The postage costs reported in this column include the additional postage expenses incurred by the county clerk of each county for the additional postage required as a direct result of implementing P.L. 2019, c.265.
4. The contracted costs reported in this column include the hiring of any additional temporary staff or other services the county clerk in each county may have incurred as a direct result of implementing P.L. 2019, c.265.
5. The other costs reported this column may include any other costs the county clerk of each county may have incurred as a direct result of implementing P.L. 2019, c.265 and will be itemized accordingly.

APPENDIX D
VOTERS CONVERTED BY MANDATE

The table and footnotes below summarize the total number of voters converted to vote-by-mail ballot voters who will continue to receive such ballots in all future general, primary, school, municipal, fire district, and special elections pursuant to P.L. 2018, c.72 and P.L. 2019, c.265.

COUNTY	2018 VOTERS CONVERTED ¹	2019 VOTERS CONVERTED ²	TOTAL VOTERS CONVERTED ³
Atlantic	4,442	8,531	12,973
Bergen	22,727	19,191	41,918
Burlington	8,500	8,454	16,994
Camden	40,740	6,688	47,428
Cape May	2,893	3,147	6,040
Cumberland	953	1,754	2,707
Essex	29,159	16,379	45,535
Gloucester	20,808	4,387	25,195
Hudson	10,045	8,355	18,400
Hunterdon	4,400	3,365	7,765
Mercer	8,475	7,310	15,785
Middlesex	19,534	13,677	33,211
Monmouth	20,334	13,521	33,855
Morris	9,808	13,489	23,297
Ocean	11,711	9,504	21,215
Passaic	7,188	11,340	18,528
Salem	1,900	1,400	3,300
Somerset	14,000	8,000	22,000
Sussex	6,233	2,241	8,474
Union	16,167	12,483	28,650
Warren	3,927	1,684	5,611
Totals	270,064	173,500	437,481

1. This column summarizes the number of voters converted to vote-by-mail ballot voters who will continue to receive such ballots in all future general, primary, school, municipal, fire district, and special elections pursuant to P.L. 2018, c.72 less the voters who chose to opt-out of voting-by-mail.
2. This column summarizes the number of voters converted to vote-by-mail ballot voters who will continue to receive such ballots in all future general, primary, school, municipal, fire district, and special elections pursuant to P.L. 2019, c.265 less the voters who chose to opt-out of voting by mail.
3. This column summarizes the total number of voters converted to vote-by-mail ballot voters who will continue to receive such ballots in all future general, primary, school, municipal, fire district, and special elections pursuant to P.L. 2018, c.72 and P.L. c.265 less the voters who chose to opt-out of voting by mail.

APPENDIX E
ONGOING ELECTION EXPENSES

The table and footnotes below summarize the total ongoing expenses the county clerk of each of the five randomly selected counties will incur as a direct result of issuing vote-by-mail ballots each year in all future general and primary elections pursuant to P.L. 2018, c.72 and P.L. 2019, c.265.

COUNTY	TOTAL VOTERS CONVERTED ¹	AVG VBM BALLOT COST ²	AVG SAMPLE BALLOT COST ³	BUDGETED GENERAL & PRIMARY ⁴
Camden	47,428	\$3.15	\$0.33	\$267,494
Cape May	6,040	\$2.25	\$1.02	\$14,858
Hunterdon	7,765	\$2.40	\$0.38	\$31,371
Sussex	8,474	\$2.00	\$0.42	\$26,778
Union	28,650	\$2.30	\$0.51	\$102,567
	98,357	\$2.42	\$0.53	\$443,068

1. This column summarizes the total number of voters converted to vote-by-mail ballot voters who will continue to receive such ballots in all future general and primary elections pursuant to P.L. 2018, c.72 and P.L. 2019, c.265 less the voters who chose to opt-out of voting-by-mail.
2. This column represents the costs to prepare a single vote-by-mail ballot, which includes ballot printing and postage but does not include labor. The costs to prepare a single vote-by-mail ballot is more expensive to produce than the costs to prepare a single-sample ballot as a vote-by-mail ballot is printed on special bonded paper that permits scanning and bar coding.
3. This column represents the costs to prepare a single-sample ballot, which includes ballot printing and postage but does not include labor.
4. This column summarizes the total dollar amount each county must spend on issuing vote-by-mail ballots each year in all future primary and general elections (Column 2 – Column 3) * (Column 1) as mandated by P.L. 2018, c.72. and P.L. 2019, c.265. *(Column 2 – Column 3) * (Column 1) * (2) for 1 general election and 1 primary election each year.* These figures do not include the additional costs for issuing vote-by-mail ballots each year in all future school, municipal, fire district, and special elections as required under the law. Additionally, these figures do not include any additional costs incurred by the county board of elections of each county.
5. For purposes of projecting future costs, NJAC uses the sum of \$2.14, which is the difference between preparing a single vote-by-mail ballot and a single sample ballot, the latter of which the new law no longer requires the county clerks of each county to prepare for vote-by-mail voters. *(Column 2 – Column 3).*

