

How to Guide – Campaign Disclosure Statement and Financial Statement (Form 26)

All official candidates, including those who withdrew their candidacy, in the 2024 Ward 4 By-Election must complete and submit Form 26 – Campaign Disclosure Statement and Financial Statement as required by Section 147.4 of the *Local Authorities Election Act* (LAEA) **on or before March 4, 2025** to the Municipality. All Campaign Disclosure Statements and Financial Statements and supporting documents are public documents.

Candidates must file their completed and signed Form 26 with all supporting documents on or before March 4, 2025.

Municipal Candidates may file the original Form 26 signed by the candidate and all supporting documents in person or by mail to:

Legislative Services,
Regional Municipality of Wood Buffalo,
9909 Franklin Avenue, Fort McMurray, AB T9H 2K4

As per section 147.4 of the LAEA, candidates who do not file Form 26 by the legislated deadline must pay a late filing fee of \$500. A candidate who fails to file Form 26 within 30 days of the March 4, 2025, deadline must pay the late filing fee of \$500 and is guilty of an offence and liable to a fine of not more than \$5000.

Candidates who do not file Form 26, will be ineligible for nomination for any municipal or school board election for a period of up to 8 years. Elected Council Members would be disqualified from holding office.

Candidates must disclose:

- Total contributions raised before September 11, 2024; (See Section 147.1 of the LAEA for the complete definition of contributions);
- Total contributions raised during the campaign period (September 11, 2024 – January 4, 2025); and
- Total expenses incurred during the campaign period. (See Section 147.1 of the LAEA for the complete definition of campaign expenses).

Reminder:

- Candidates must disclose the value of in-kind contributions such as the use of property or a professional services;
- Candidates must disclose the contributor's name and address when the value of the contribution exceeds \$50;
- Candidates must account for self-funded contributions;
- Make sure you review and understand the legislation regarding campaign surplus and deficit (Sections 147.51 and 147.52 of the LAEA).

Before you start

Make sure you have the official Form 26 - Campaign Disclosure Statement and Financial Statement (you must use this form to file your disclosure). These are available:

- Online at www.rmwb.ca/elections. (Note: This document is a scanned version only and is not fillable)
- Online at www.municipalaffairs.alberta.ca/mc_elections. (Note: Fillable form downloading is optimized with Internet Explorer; if using another browser, please follow the instructions provided in the link).
- By contacting the Elections Office at 780-743-7001 or elections@rmwb.ca

□ **Completing Form 26 - Campaign Disclosure Statement and Financial Statement**

Candidate Information

Candidate Name and Address: You must use your legal name as it appears on Form 4 - Nomination Paper and Candidate's Acceptance, and the mailing address indicated on either Form 4 or Form 5 – Candidate Financial Information Form.

Note for top of form: Title of Responsible Official is Returning Officer at 780-743-7000.

Pre-Campaign Period Report Section

Candidates will enter zero (0) in this section as there would not be a pre-campaign period with the Ward 4 By-Election.

Campaign Period (September 11, 2024 – January 4, 2025) Revenue Section

As well as financial donations, the real market value of in-kind contributions, such as the use of property or a professional service like web design, must be included in this section. Enclose a listing of the contributor's name and address along with the amount of their contribution. The total on this listing must equal the amount listed on line 2.

Candidates are required to return contributions received anonymously or from those who do not meet the eligibility criteria as per section 147.2 of the LAEA. Individuals must not contribute more than the limit of \$5000 per candidate.

Candidates must fill in their total self-funded contributions on line 5. This is the total amount contributed by the candidate, less the total of reimbursements made to them from the campaign account.

Total Campaign Period Revenue is the total of the contributions (including all money and valued personal property, real property or services contributions), any self-funded amounts, any donations from fund-raising functions and any surplus or deficit brought forward from a previous campaign period.

Campaign Period Expenditures Section

Candidates must disclose the total expenditures, both paid and outstanding, incurred during the campaign period of September 11, 2024 to January 4, 2025. Section 147.4 of the LAEA requires all candidates to attach an itemized listing of campaign expenses incurred during the campaign period. All expenses must be disclosed. The LAEA does not provide direction on the format of the expense report or how expenses should be itemized.

Campaign Surplus or Deficit

Deduct the total expense from the total campaign period revenue to determine the surplus or deficit. Candidates must take action to address a surplus or deficit within 60 days of filing Form 26.

A candidate who has incurred campaign expenses or received contributions of \$50,000 or more must attach a review engagement statement to this form. A review engagement is a review of financial records conducted by a Chartered Professional Accountant.

Surplus (LAEA Section 147.5)

Less than \$1000, candidates can:	\$1000 or more, candidates must:
Retain the surplus	Donate all or a portion to a registered charity
Donate all or a portion to a registered charity	Remaining surplus must total less than \$1,000

Candidates who donate all or a portion of their surplus must file an amended Form 26 that confirms their surplus has been addressed.

Deficit (LAEA Section 147.52)

Candidates must eliminate a deficit within 60 days of filing Form 26. Candidates may do this by receiving contributions, including self-funded contributions. Contribution limits apply to any contributions received to eliminate a deficit. Candidates must file an amended Form 26 that confirms their deficit has been eliminated.

Attestation of Candidate Section

Candidates must sign and date Form 26.

IT IS AN OFFENCE TO FILE A FALSE STATEMENT