

How-to Guide Candidate Disclosure Statements

2025 Edmonton Election

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Purpose of this Guide

This guide is provided to help candidates in the City of Edmonton, Edmonton School Division and Edmonton Catholic Separate School Division understand and comply with the campaign finance disclosure requirements established in the [Local Authorities Election Act](#) (LAEA).

All candidates must disclose all campaign revenue and expenditures for the calendar year (January 1 to December 31), any transfers to or from a registered local political party, and the final campaign surplus/deficit for the campaign period.

It is important for all candidates to understand the full extent of their legislated obligations. Legislative references are provided for convenience where applicable. While Edmonton Elections attempts to ensure the accuracy of the information contained within this guide, it cannot be used in place of reading the legislation or consulting with a lawyer. A candidate may wish to obtain legal advice to ensure the correct steps are taken throughout the election process.

Key Terms

Amended disclosure statement

An amended disclosure statement is the disclosure statement that candidates are required to file after resolving a campaign period surplus or deficit¹. See [Surpluses and Deficits](#) for more information.

Annual disclosure statement

An annual disclosure statement is the disclosure statement that candidates are required to file on or before March 1 of each year². It covers the period from January 1 to December 31 of the previous year.

Campaign expense

Any expense incurred, or non-monetary contribution received by a candidate, that is used to directly promote or oppose a candidate, local political party or slate during a campaign period. Campaign expenses include:

- the production of advertising or promotional material
- the distribution, broadcast or publication of advertising or promotional material in any media or by any other means during a campaign period, including using a capital asset
- the payment of remuneration (paying someone for their work or service) and expenses to or on behalf of a person for the person's services as a chief financial officer or in any other capacity
- securing a meeting place
- the conduct of election surveys or other surveys or research during a campaign period
- the production of a required review engagement³

Campaign period

For a general election, the four-year campaign period begins on January 1 of the year immediately following a general election and ends on December 31 immediately following the next general election.

Candidate

For the purposes of this guide and all requirements established in Part 5.1 of the LAEA, a candidate is an individual who has been nominated for or who has submitted their notice of intent⁴.

Contribution

Any money, personal property, real property or service that is provided to or for the benefit of a candidate's election campaign without fair market value compensation from that candidate.

This includes non-monetary contributions, such as goods, professional services, the use of property, and the use of materials (e.g. signs) from a previous election. If any in-kind contributions are provided for less than fair market value, the amount by which the value exceeds the price paid is a contribution.

Voluntary services are not included, except when the individual normally charges for that service (e.g. a self-employed web designer who provides web design services).

¹ LAEA sections 147.5 and 147.52

² LAEA section 147.4(1)

³ LAEA section 147.4(5)

⁴ LAEA section 147.22

Disclosure statement

A disclosure statement is used by candidates to report campaign revenues and expenses. In accordance with section 147.4, a disclosure statement includes Form 26 Candidate Campaign Disclosure Statement and Financial Statement and all required attachments.

Interim disclosure statement

An interim disclosure statement is the disclosure statement that candidates are required to file on or before September 30 of an election year⁵. It covers the period from January 1 to July 31 of that year.

Local Authorities Election Act (LAEA)

The [Local Authorities Election Act](#) (LAEA) regulates municipal and school board election procedures, including election finances and contributions disclosures for candidates.

Supplementary disclosure statement

A supplementary disclosure statement is the disclosure statement that candidates are required to file within 30 days of becoming aware that any information contained in a previously filed disclosure statement has changed or has not been completed or accurately disclosed⁶.

⁵ LAEA section 147.4(2)

⁶ LAEA section 147.4(6)

Key Dates

October 31, 2024	Campaign period for 2025 general election begins ⁷
September 30, 2025	Deadline to file interim disclosure statements, covering the period January 1 to July 31, 2025 ⁸
December 31, 2025	Campaign period for the 2025 general election ends ⁹
January 1, 2026	Campaign period for the 2029 general election begins ¹⁰
March 2, 2026 ¹¹	Deadline to file final disclosure statements, covering the period January 1 to December 31, 2025

Late Filing Fee & Penalties

The LAEA establishes penalties for candidates who do not comply with campaign disclosure requirements. A candidate who fails to file a disclosure statement before the filing deadline is required to pay a late filing fee of \$500.¹²

In addition, all candidates who have not filed a disclosure statement within 10 days of the filing deadline will be included in a public report to City Council or the relevant school board.¹³ Candidates who are included in a public report may not be eligible for nomination in future elections.¹⁴

Failing to file a required annual disclosure statement before April 1 or a required interim disclosure statement within 30 days of the filing deadline is an offence under the LAEA.¹⁵ Edmonton Elections is required by section 205 to report potential offences to the Election Commissioner.¹⁶

⁷ LAEA section 147.1(1)(b)

⁸ LAEA section 147.4(2)

⁹ LAEA section 147.1(1)(b)

¹⁰ LAEA section 147.1(1)(b)

¹¹ LAEA section 147.4(1); *Interpretation Act* section 22

¹² LAEA section 147.7

¹³ LAEA section 147.8

¹⁴ LAEA section 22(1.2)

¹⁵ LAEA section 147.84

¹⁶ LAEA section 205

Getting Started

All nominated candidates and all individuals who submitted their notice of intent for the 2025 Edmonton Election must complete and submit a campaign disclosure statement, including [Form 26 Campaign Disclosure Statement and Financial Statement](#) and all required attachments.

The following information is required to complete the disclosure statement:

- Listing of all monetary and in-kind [contributions](#) received
- Name and address for each contributor when the total value of their contributions exceeds \$50
- Total amount contributed out of the candidate's own funds and not reimbursed from the candidate's campaign fund¹⁷
- Net amount received from fund-raising functions¹⁸
- Other revenue (e.g. sales of goods or interest earned)
- Total [campaign expenses](#), both paid and unpaid
- An itemized [campaign expense report](#)
- [Listing of any transfers](#) to or from a local political party

Candidates who have incurred campaign expenses or received contributions of \$50,000 or more must also engage an accountant to review their disclosure statement and submit a [review engagement](#).¹⁹

Note: All individuals who submitted their notice of intent must submit a disclosure statement, even if they were not nominated as a candidate or withdrew their nomination before the election.

¹⁷ See section 147.2(4) for the rules for candidate self-funding.

¹⁸ See section 147.31 of the LAEA for the rules for fund-raising functions or ticketed events.

¹⁹ LAEA section 147.4(5).

Surpluses and Deficits

During a campaign period, a surplus or deficit for a calendar year (line 17) may be carried forward to the following year (line 18) until the last year of the campaign period.

If the final disclosure statement for the election year shows a campaign period surplus or deficit on line 19, the following rules apply.

Surplus (LAEA, Section 147.5)

The candidate must address a final campaign period surplus within 60 days of filing their disclosure statement for the final year of the campaign period.

Less than \$1000, candidates may:	\$1000 or more, candidates must:
Donate all or a portion to a registered charity	Donate all or a portion of the surplus to a registered charity to reduce the surplus to less than \$1000.
Retain all or a portion of the surplus. A retained surplus of less than \$1000 may be carried forward to the candidate's next campaign period (see section 147.4).	

Additional Disclosure Requirements

Candidates who donate all or a portion of their surplus must file an amended disclosure that confirms that their surplus has been addressed in accordance with the above rules. The amended disclosure statement must be filed within 90 days of the disclosure statement that showed the surplus for the final year of the campaign period (30 days after the 60 day period to deal with the surplus).²⁰ The amount of the donation is reported on line 20 of Form 26.

Deficit (LAEA, Section 147.52)

Candidates must eliminate a deficit within 60 days of filing their disclosure statement for the final year of the campaign period. A candidate may accept contributions or use their own funds during this 60-day period for the purpose of eliminating a deficit in accordance with the rules established in section 147.52. The contribution limits established in section 147.2 remain applicable. A candidate may also transfer a debt to a registered local political party for the purpose of eliminating a deficit.²¹

Additional Disclosure Requirements

A candidate must file an amended disclosure statement showing that the deficit has been eliminated within 30 days following the expiration of the 60-day period in which the deficit must be addressed.²²

²⁰ LAEA 147.5(2)

²¹ LAEA section 147.25(1)

²² LAEA section 147.52(5)

How to Complete the Disclosure Statement

Tip: Always use the latest version of Form 26 from the Edmonton Elections [website](#) to ensure that you are complying with current requirements.

Form 26 Campaign Disclosure Statement and Financial Statement

1. Candidate Information

LOCAL JURISDICTION	Select one	<input type="checkbox"/> THE CITY OF EDMONTON <input type="checkbox"/> EDMONTON SCHOOL DIVISION <input type="checkbox"/> EDMONTON CATHOLIC SEPARATE SCHOOL DIVISION
CANDIDATE'S FULL NAME	Candidate legal name	
CANDIDATE'S MAILING ADDRESS	Mailing address will be redacted before publishing online	
	_____ , ALBERTA	POSTAL CODE _____
CALENDAR YEAR _____	<input checked="" type="checkbox"/> ANNUAL <input type="checkbox"/> AMENDED <input type="checkbox"/> SUPPLEMENTARY	Select only if applicable See Key Terms for more information.

Annual disclosures cover the period January 1 to December 31. Contact Edmonton Elections for assistance filing an interim disclosure.

2. Campaign Revenue for Calendar Year (lines 1-10)

CAMPAIGN REVENUE FOR CALENDAR YEAR		
CAMPAIGN CONTRIBUTIONS		
For lines 1 and 2, include all money and valued personal property, real property or service contributions.		
1. Total amount of contributions of \$50.00 or less	\$ _____	See Key Terms for more information on valuing in-kind contributions.
2. Total amount of all contributions of \$50.01 and greater	+ \$ _____	
3. Total amount of contributions returned See section 147.23	- \$ _____	
4. Net Contributions (line 1 + line 2 - line 3)	= \$ _____	
OTHER SOURCES		
5. Total amount contributed out of candidate's own funds	\$ _____	The PDF form will do these calculations automatically!
6. Total net amount received from fund-raising functions	+ \$ _____	
7. Transfer of any surplus from a candidate's previous election campaign period See section 147.5	+ \$ _____	
8. Total amount of other revenue E.g. interest earned, sales of goods	+ \$ _____	
9. Total Other Sources (add lines 5, 6, 7 and 8)	= \$ _____	
10. TOTAL CAMPAIGN REVENUE (line 4 + line 9)		= \$ _____

Tip: Funds contributed by a candidate that were not reimbursed from the campaign are only reported on line 5.

3. Campaign Expenditures For Calendar Year (lines 11-13)

CAMPAIGN EXPENDITURES FOR CALENDAR YEAR	
11. Total paid campaign expenses	\$ _____
12. Total unpaid campaign expenses	+ \$ _____
13. TOTAL CAMPAIGN EXPENSES (line 11 + line 12)	= \$ _____ → \$ _____ +

All campaign expenses incurred must be reported, whether they are paid or unpaid.

The PDF form will do these calculations automatically!

Tip: The fair market value of non-monetary contributions of property or services that are used to promote or oppose a candidate during the campaign period must be reported as both a contribution and an expense.

4. Transfers (lines 14-15)

TRANSFERS	
14. Total amount received from registered party	\$ _____
15. Total amount transferred to registered party	- \$ _____
16. NET TRANSFERS (line 14 - line 15)	= \$ _____ → \$ _____

Report each transfer to or from the candidate's local political party on page 3.

The PDF form will do these calculations automatically!

Tip: Transfers of money, real property or campaign debts between candidates and local political parties are not considered contributions or campaign expenses under the LAEA, but they must be reported.²³

²³ LAEA section 147.25

5. Surplus/Deficit (lines 17-20)

SURPLUS/DEFICIT			
17. Surplus/deficit for calendar year (line 10 - line 13 + line 16)		=	\$ _____ +
Campaign Period Surplus/Deficit			
18. Surplus/deficit from previous year	Use line 7 under contributions if the previous year was the last year of the prior campaign period.		\$ _____
19. Campaign Period Surplus/Deficit (line 17 + line 18)		=	\$ _____
20. Donation to a registered charity (amended statements only)	See Key Terms		\$ _____

Tip: A campaign period surplus or deficit may be carried forward to the following year until the last year of the campaign period. A campaign period [surplus or deficit](#) must be resolved within 60 days of filing the disclosure statement for an election year.²⁴

6. Attestation of Candidate

ATTESTATION OF CANDIDATE	
I certify that to the best of my knowledge this document and all attachments accurately reflect the information required under section 147.4 of the <i>Local Authorities Election Act</i> .	
Electronic signatures are accepted when the disclosure statement is submitted by email	
_____	_____
Signature of Candidate	Date
IT IS AN OFFENCE TO FILE A FALSE STATEMENT	

Tip: Be sure to include all pages when completing the page numbering:

Page 1 of _____

²⁴ LAEA sections 147.5 and 147.52

Required Attachments

1. Campaign Contributors with Contributions over \$50.00 (page 2)

Candidates are required to submit the name, address and total amount contributed for each contributor whose total contributions during the year exceeded \$50 in the aggregate.²⁵

Candidates are not required to use the template provided on page 2 of Form 26 to report this information, but any listing provided must have the information organized in the same columns.



FORM 26
**CANDIDATE CAMPAIGN DISCLOSURE STATEMENT
AND FINANCIAL STATEMENT**
Local Authorities Election Act (Sections 147.25, 147.3, 147.4)

CAMPAIGN CONTRIBUTORS WITH CONTRIBUTIONS OF \$50.01 OR GREATER
Complete the following table for all contributors whose contributions exceeded \$50 in the aggregate. Attach additional sheets as necessary.

CANDIDATE NAME _____ **Candidate legal name** _____ **CALENDAR YEAR** _____

Contributor's Name	Contributor's Address	Municipality, Province	Total Amount Contributed
	Edmonton Elections will redact contributor addresses, except for the municipality and province, before publishing the disclosure statement online.		

Tip: Make additional copies of page 2 if additional space is required. Be sure to include all pages when completing the page numbering at the bottom of each page:

Page ____ of ____

2. Campaign Expense Report

Section 147.4(1g) of the LAEA requires all candidates to attach an itemized list of campaign expenses incurred during the calendar year. Neither the LAEA nor Edmonton Election provides direction on how expenses should be itemised or the format of the expense report. All campaign expenses, whether paid or unpaid, must be disclosed.

²⁵ LAEA section 147.4

3. Transfers To and From a Political Party (page 3)

Candidates are required to include a list of all transfers between the candidate and a local political party with the disclosure statement.²⁶

Candidates are not required to use the template provided on page 3 of Form 26 to report this information, but any listing provided must include the same information.

		FORM 26 CANDIDATE CAMPAIGN DISCLOSURE STATEMENT AND FINANCIAL STATEMENT <i>Local Authorities Election Act (Sections 147.25, 147.3, 147.4)</i>	
TRANSFERS TO AND FROM POLITICAL PARTY			
Itemize all transfers made to and accepted from a local political party under section 147.25 of the <i>Local Authorities Election Act</i> . Attach additional sheets as necessary.			
CANDIDATE NAME _____		CALENDAR YEAR _____	
Candidate legal name			
Transfer From	Transfer To	Amount Transferred	Date of Transfer

Tip: Make additional copies of page 3 if additional space is required. Be sure to include all pages when completing the page numbering at the bottom of each page:

Page ____ of ____

4. Review engagement (if applicable)

Candidates who have incurred campaign expenses or received contributions of \$50,000 or more are required to file a review engagement with the disclosure statement.²⁷ A review engagement is a review of financial records conducted by a Chartered Professional Accountant.

²⁶ LAEA section 147.25

²⁷ LAEA section 147.4(2)

How to File a Disclosure Statement

There are two ways to file a completed Form 26 and all required attachments with Edmonton Elections:

1. Email the signed form and all attachments to elections@edmonton.ca.
2. Deliver the signed form and all attachments to: Edmonton Elections
16304 114 Avenue NW
Edmonton, AB T5M 3R8

The completed disclosure statement must be received by Edmonton Elections before the filing deadline (refer to [Key Dates](#) and [Late Filing Fee & Penalties](#))

Next Steps After Filing a Disclosure Statement

After the disclosure statement has been filed, Edmonton Elections will send a confirmation receipt to the email address provided by the candidate in their notice of intent or nomination package.

Tip: Email elections@edmonton.ca to inform Edmonton Elections if any of your contact information changes.

Edmonton Elections conducts a detailed review to ensure that the required documentation has been provided and completed in its entirety, and that legislative requirements have been met. Edmonton Elections will contact the candidate to advise whether more information is required or whether edits to the submission are needed.

Once complete, Edmonton Elections will redact the addresses provided by the candidate and contributors.²⁸ Redacted disclosure statements are posted online at edmonton.ca/elections after the filing deadline.

Under sections 204 and 205 of the LAEA, Edmonton Elections has a duty to refer campaign finance complaints to the Election Commissioner within a reasonable time and to provide them with any necessary documents or information.

After the disclosure statement has been filed, candidates have a duty²⁹ to file a [supplementary disclosure statement](#) within 30 days of becoming aware that any of the information reported in a filed disclosure statement has changed or has not been completely or accurately disclosed.

²⁸ LAEA section 147.4(7)

²⁹ LAEA section 147.4(6)