

# 2022 Candidates' Guide - Ontario municipal council and school board elections

Find out how to run as a candidate in Ontario municipal council and school board elections.

This guide provides information to candidates for the 2022 municipal and school board elections. The information also applies to any by-elections that may be held during the 2022-2026 council and school board term.

This guide is not meant to replace provincial legislation. It provides general information about the rules contained in the *Municipal Elections Act, 1996* (<https://www.ontario.ca/laws/statute/96m32>) and other legislation and regulations, such as:

- *Municipal Act, 2001* ([http://www.e-laws.gov.on.ca/html/statutes/english/elaws\\_statutes\\_01m25\\_e.htm](http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_01m25_e.htm))
- *City of Toronto Act, 2006* ([http://www.e-laws.gov.on.ca/html/statutes/english/elaws\\_statutes\\_06c11\\_e.htm](http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_06c11_e.htm))
- *Education Act* ([http://www.e-laws.gov.on.ca/html/statutes/english/elaws\\_statutes\\_90e02\\_e.htm](http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90e02_e.htm))

## New election rules for 2022

Nominations may be filed electronically if permitted by your municipal clerk. Contact your municipal clerk (<https://www.ontario.ca/page/list-ontario-municipalities>) to find out if nominations can be filed electronically in your municipality, and for information about how to file your nomination.

The deadline for filing your nomination is August 19, 2022 at 2 p.m.

The council and school board term of office will run from November 15, 2022 to November 14, 2026.

## Contact us

If you have further questions or would like to give feedback on this Guide, please contact us at [mea.info@ontario.ca](mailto:mea.info@ontario.ca) (<mailto:mea.info@ontario.ca>) .

You can also contact your regional Municipal Services Office (<https://www.ontario.ca/page/find-your-municipal-services-office>) at the Ministry of Municipal Affairs and Housing.

## General information

Every four years, voters across Ontario elect municipal councillors and school board trustees.

The Province of Ontario sets out common rules that all candidates and voters must follow. However, municipalities are responsible for conducting elections to their council and for conducting the election of school trustees to Ontario's school boards. This guide contains information about the rules that are the same for all municipal elections, such as who is eligible to run for office, and rules about campaign spending.

Your municipality may have specific rules on issues such as:

- where and when election signs may be displayed
- whether campaign activities may occur on municipal property
- whether those who make contributions to candidates may receive a rebate

Contact your municipal clerk if you have questions about the election in your municipality.

To learn more about the duties of municipal councillors and the role of council, please see the Ontario Municipal Councillor's Guide (<https://www.ontario.ca/document/ontario-municipal-councillors-guide>) .

### The municipal clerk

Every municipality has a municipal clerk who is in charge of running the election.

Contact the municipal clerk if you are interested in becoming a candidate. You must file any election forms, such as the nomination form and campaign financial

statements, with your municipal clerk. The clerk is also responsible for providing information about spending limits and filing deadlines to candidates.

If your municipality does not have a website (<https://www.ontario.ca/page/list-ontario-municipalities>) you could visit or contact your municipality's offices for more information.

### **Public health and safety at the voting place**

The municipal clerk is responsible for setting up and running the voting places used in a municipal election. The clerk must follow any provincial or local public health measures that are in effect. They may also put in place additional procedures that they consider necessary for conducting the election. If you have questions about public health and safety at the voting place, you should contact your municipal clerk.

### **Emergency declaration by the clerk**

If the municipal clerk believes that circumstances have arisen that prevent the election from being conducted appropriately, they may declare an emergency. This declaration is specific to the election and separate from an emergency that may be declared by the municipality or the province.

Once the clerk has declared an emergency, they can decide what arrangements to make to allow the election to proceed appropriately. The arrangements that the clerk makes will depend on the nature of the emergency.

If your municipal clerk has declared an emergency in relation to an election or by-election in your municipality, you should contact the clerk for information about the arrangements that they have put in place and how those arrangements may affect voting and campaigning.

## **Eligibility to run for election**

### **Running for municipal council**

To run for a position on council you must be eligible to vote in that municipality. On the day you file your nomination, you must be a Canadian citizen aged 18 or older, and qualify as a resident or non-resident elector. For more information about eligibility to vote, please see the 2022 Voters' Guide

(<https://www.ontario.ca/document/2022-voters-guide-ontario-municipal-council-and-school-board-elections>) .

You must be eligible to hold office on the day you file your nomination. For example, a person who is 17 years old but will turn 18 before nomination day must wait until they have turned 18 to file their nomination.

If your municipality has wards, you can run in any ward – you do not have to live in a particular ward in order to be its councillor. However, if you run in a ward where you do not live, you will not be able to vote for yourself. Having a campaign office or a business in a ward where you would not otherwise be eligible to vote does not make you eligible to vote in that ward.

### **Municipal employees**

You cannot work for a municipality and be on its council at the same time. If you are an employee of a municipality and you want to run for office on that municipality's council, you must take a leave of absence that begins the day you are nominated. If you are elected, you must resign from your job.

If you are an employee of a municipality and you want to run for office in a different municipality, you do not have to take a leave of absence or resign. However, you should check with your employer to see if there are any policies in place that could affect you.

If you are an employee of an upper-tier municipality, you can run for office in a lower-tier municipality without taking a leave of absence or resigning unless being elected to the lower tier council means that you would also be a member of the upper-tier council.

### **Who is not eligible?**

The following people are disqualified from being elected to municipal office:

- any person who is not eligible to vote in the municipality
- an employee of a municipality who has not taken an unpaid leave of absence and resigned (see above)
- a judge of any court

- an MP, an MPP or a senator
- an inmate serving a sentence in a penal or correctional institution

## **Running for school board trustee**

To run for a trustee position on a school board you must be a resident within the jurisdiction of the board and you must be eligible to vote in a school board election. On the day you file your nomination, you must be a Canadian citizen aged 18 or older and you must meet any other qualifications to vote for the school board (for example, being a Roman Catholic, or holding French language rights). For more information about eligibility to vote, please see the 2022 Voters' Guide.

(<https://www.ontario.ca/document/2022-voters-guide-ontario-municipal-council-and-school-board-elections>)

Additional information about French-language rights

(<http://www.edu.gov.on.ca/eng/amenagement/admission.html>) is available from the Ministry of Education.

## **School board employees**

You cannot work for a school board and be a trustee in Ontario at the same time.

If you are an employee of any Ontario school board and you want to run for a trustee position on any school board in the province, you must take an unpaid leave of absence that begins the day you are nominated. If you are elected, you must resign from your job.

## **Municipal officials**

If you are a clerk, deputy clerk, treasurer or deputy treasurer of a municipality within the jurisdiction of a school board, you are not permitted to run for office as a trustee of that board unless you take a leave of absence. If you are elected, you must resign from your job.

## **Who is not eligible?**

The following people are disqualified from being elected as a school trustee:

- any person who is not eligible to vote in the school board election

- an employee of a school board or a municipal official who has not taken an unpaid leave of absence and resigned (see above)
- a judge of any court
- an MP, an MPP or a senator
- an inmate serving a sentence in a penal or correctional institution

### **Note for MPs, MPPs and senators**

If you are an MP, MPP or senator, you may file your nomination for municipal or school board office without resigning your current seat in parliament, the legislature or the senate. However, you must resign your seat by the close of nominations (2 p.m. on Friday August 19, 2022). If you are a federal or provincial cabinet minister, you must step down from cabinet prior to filing your nomination and must resign your seat by the close of nominations.

If you have not resigned by nomination day, your nomination will be rejected and your name will not appear on the ballot.

# Nominations

## **Filing your nomination**

To file your nomination you must give the following to your municipal clerk:

- a completed nomination form (Form 1)  
(<https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/MinistryDetail?OpenForm&ACT=RDR&TAB=PROFILE&ENV=WWE&NO=017-9499P>)
- the nomination fee
- completed endorsement of nomination forms (Form 2)  
(<https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=1&ENV=WWE&TIT=2233&NO=017-2233E>) If you are running for municipal council and your municipality has more than 4,000 electors, you must submit original endorsement signatures from 25 people who are eligible to vote in the municipality. Candidates for school board trustee and candidates for municipal council in municipalities with 4,000 or fewer electors do not have to submit endorsement signatures.

When you fill out the nomination form, write down your name as you want it to appear on the ballot. If you normally go by a different name than your legal first name, you may use that name provided that the clerk agrees.

You do not have to provide all of your names under the box entitled "Given Name(s)" on the form. Only provide the one(s) that you want to appear on the ballot. If your legal name is a single name you do not have to provide any given names.

Clerks can decide to allow nominations to be filed electronically. If your municipality allows electronic filing, contact the clerk for more information about how to file your nomination.

If electronic filing is not allowed in your municipality, you must file the nomination form that you have signed – the form may not be a copy and may not be scanned and submitted electronically. You must file the nomination form in person or have an agent file it on your behalf.

The clerk may require you to show identification or fill in an additional form to prove that you are eligible to be nominated. If an agent is going to file the form on your behalf you should check with the clerk to see if you are required to provide identification or additional paperwork.

Your campaign period begins when the clerk has received your nomination. If you file your nomination electronically at a time when the clerk's office is not open, you may have to wait to begin your campaign. You should contact the clerk for more information.

### **The nomination fee**

The fee to file a nomination is \$200 to run for head of council and \$100 for all other positions. This fee must be paid to the clerk at the time you submit your nomination form.

Your nomination fee will be refunded if you file your campaign financial statement by the deadline.

### **Endorsement signatures**

If you are running for municipal council in a municipality that has more than 4,000 electors, you must submit 25 original signatures endorsing your nomination.

You must use Form 2

([https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?](https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=1&ENV=WWE&TIT=2233&NO=017-2233E)

[OpenForm&ACT=RDR&TAB=PROFILE&SRCH=1&ENV=WWE&TIT=2233&NO=017-2233E](https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=1&ENV=WWE&TIT=2233&NO=017-2233E))

to collect the endorsement signatures.

Anyone providing an endorsement signature must also fill in their name and address, including the postal code.

Anyone providing an endorsement signature must be eligible to vote in the municipality on the day that they signed the endorsement. In addition to their endorsement, they will also be required to sign a declaration that they are eligible to vote in the municipality.

A person who is eligible to vote in the municipality may provide endorsements to as many candidates as they would like and may endorse candidates for any office on the municipal council. A person who is running for a ward councillor office may submit signatures from voters who do not live in that ward.

Collection of signatures should be undertaken safely by following guidance related to and in compliance with all applicable laws and emergency orders, as well as any guidance and safety standards established by the province for COVID-19 (<https://covid-19.ontario.ca/public-health-measures>) . These measures are intended to keep Ontarians safe.

If you submit 25 original endorsement signatures and find out later that a person (or persons) was not eligible to vote on the day that they signed the endorsement, you will not lose your nomination. The person who supplied false information (by declaring that they were eligible to endorse your nomination when they were not eligible) could be subject to prosecution.

If the clerk has allowed electronic filing, you must still collect the endorsement signatures in person. You can submit an electronic copy of the forms when you file your nomination. You must keep the forms with the original signatures as part of your campaign records.



School board trustee candidates are not required to submit endorsement signatures.

The Endorsement of Nomination Form (Form 2)

([https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?](https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=1&ENV=WWE&TIT=2233&NO=017-2233E)

[OpenForm&ACT=RDR&TAB=PROFILE&SRCH=1&ENV=WWE&TIT=2233&NO=017-2233E](https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=1&ENV=WWE&TIT=2233&NO=017-2233E))

is a public document. Endorsements of candidates cannot be revoked if the document has already been filed with the clerk.

## **Deadline to file your nomination**

The nomination period begins on May 1, 2022. As May 1 is a Sunday, you may not be able to file your nomination until May 2, 2022 when the clerk's office is open. The last day to file a nomination is Friday, August 19, 2022 by 2 p.m.

The clerk has until 4 p.m. on Monday, August 22, 2022 to certify or reject your nomination. The clerk must be satisfied that you are eligible to run in order to certify your nomination. If your nomination is not certified, your name will not appear on the ballot.

## **Where to file**

If you are running for council office in a single-tier or lower-tier municipality (city, town, township, village, etc.), you must file your nomination with the clerk of that municipality.

If you are running for an office in an upper-tier municipality (region or county) that does not also sit on a lower-tier council, you must file your nomination with the clerk of the upper-tier municipality. For example, a person running for chair of Durham Region would file their nomination with the clerk of Durham Region rather than the clerk of a lower-tier municipality such as Oshawa or Pickering.

If you are running for a school trustee position that represents more than one municipality, contact your municipal clerk for information about where to file your nomination.

## **Changing your mind – withdrawal**

If you decide to withdraw your nomination, you must notify the clerk in writing by the close of nominations (2 p.m. August 19, 2022).

If you withdraw your nomination, you are still required to file a campaign financial statement covering all the financial transactions you made in your campaign.

If your campaign did not have any financial transactions, you must file a financial statement reporting this. Your nomination fee will be refunded by the clerk if you file your financial statement by the deadline.

## **Changing your mind – running for a different office**

You can only run for one office at a time. If you decide to run for a different office, your first nomination is deemed to be withdrawn when you file your second nomination.

If you decide to run for a different office on the same council or school board, and both offices are elected at large (for example, an office such as the mayor, which everyone in the municipality may vote for), everything (contributions, expenses, etc.) from your first campaign is simply transferred to your second campaign.

### **Example:**

You file your nomination to run for deputy mayor on May 12, 2022. During the summer you decide to run for mayor instead, and file your second nomination form on June 29, 2022.

- Your first nomination for deputy mayor is deemed to be withdrawn.
- The nomination fee you paid on May 12 is transferred to your second nomination (in this case, you would have to pay an additional \$100 to make up the \$200 fee to run for head of council).
- You do not have to submit new endorsement signatures. Your initial 25 original endorsement signatures still qualify since you withdrew and filed a nomination for a different office on the same municipal council.
- Your campaign for mayor is deemed to have started on May 12.
- Any campaign contributions or expenses that occurred prior to June 29 are transferred to your mayoral campaign.
- You must file one campaign financial statement covering your campaign finances from May 12 until January 3, 2023.

- Your nomination fee will be refunded if you file your campaign financial statement by the filing deadline.

If you decide to run for a different office on the same council or school board, and one or both of the offices is elected by ward, then you must keep the two campaigns separate.

**Example:**

You file your nomination to run for mayor on May 12, 2022. During the summer you decide to run for councillor in ward 1 instead and file your second nomination form on June 29, 2022.

Your first nomination for mayor is deemed to be withdrawn, and your campaign for mayor ends. You may not transfer any contributions or expenses from your mayoral campaign to your ward councillor campaign.

- You must pay a separate nomination fee when you file your nomination for ward councillor.
- You do not have to submit new endorsement signatures. Your initial 25 original endorsement signatures still qualify since you withdrew and filed a nomination for a different office on the same municipal council.
- You must file a campaign financial statement covering your campaign for mayor (May 12 to June 29) – your first nomination fee will be refunded if you file this financial statement by the filing deadline.
- You must file a separate campaign financial statement covering your campaign for ward councillor (June 29 to January 3) – your second nomination fee will be refunded if you file this financial statement by the filing deadline.

If you decide to run for office on a different council or school board, then you must keep the two campaigns separate. If you decide to run for council in a municipality that has more than 4,000 electors, you will need to submit original endorsement signatures from electors eligible to vote in that municipality. If you are unsure if the municipality has more than 4,000 electors, you should contact the municipal clerk.

**Example:**

You file your nomination to run for school board trustee on May 12. During the summer you decide to run for councillor instead, and file your second nomination form on June 29, 2022.

- Your first nomination for school board trustee is deemed to be withdrawn.
- You are required to pay a nomination fee when you file your nomination for ward councillor.
- If the municipality where you are running for ward councillor has more than 4000 electors, you must submit 25 endorsement signatures.
- Your campaign for school board trustee ends. You may not transfer any contributions or expenses from your trustee campaign to your ward councillor campaign .
- You must file a campaign financial statement covering your campaign for school board trustee (May 12 to June 29) – your first nomination fee will be refunded if you file this financial statement by the filing deadline.
- You must file a separate campaign financial statement covering your campaign for ward councillor (June 29 to January 3) – your second nomination fee will be refunded if you file this financial statement by the filing deadline.

## **Acclamations**

If there is only one certified candidate running for an office at 4 p.m. on Monday, August 22, that candidate will be declared elected by acclamation. Similarly, in a municipality where multiple candidates are elected at large, if the number of certified candidates is the same as or less than the number of offices, those candidates will be declared elected by acclamation.

If you are elected by acclamation, you must still file a campaign financial statement.

## **Additional nominations**

If there are positions that no candidates have run for or positions that are still vacant after the candidates who did run have been acclaimed, the clerk will call for additional nominations.

Additional nominations for the remaining vacant seats must be filed between 9 a.m. and 2 p.m. on Wednesday, August 24, 2022. The clerk must either certify or reject each

nomination by 4 p.m. on Thursday, August 25, 2022.

# Campaigning

## Signs

Your municipality may have rules about when you can put up campaign signs and how signs may be displayed on public property.

All of your campaign signs and other advertising must identify that you are responsible for the sign. This is so that people seeing the sign or advertisement can tell that it is from your campaign, rather than from a third party advertiser.

Please see Leftover campaign inventory (<https://www.ontario.ca/document/2022-candidates-guide-ontario-municipal-council-and-school-board-elections/campaign#section-4>) if you plan to reuse signs from the last election.

You are responsible for ensuring that your campaign signs are removed after voting day. Your municipality may require a sign deposit or have penalties for failing to remove your signs. Contact your local clerk for more information.

You are entitled to have your nomination fee refunded if you file your campaign financial statement by the filing deadline. The clerk cannot make removing your signs a condition for receiving your refund.

## Getting information out

It is up to you to provide voters with information about you as a candidate and about your campaign. The municipal clerk is not responsible for providing your contact information to voters.

## All candidates' debates

The *Municipal Elections Act, 1996* (<https://www.ontario.ca/laws/statute/96m32>) does not require candidate debates to be held, and the municipal clerk is not responsible for organizing meetings or debates. Debates can be organized by community groups, media outlets, candidates or any other interested persons.

## **Joint campaigns / running on a slate**

There is nothing in the *Municipal Elections Act, 1996* (<https://www.ontario.ca/laws/statute/96m32>) that would prevent like-minded candidates from campaigning on the same platform or identifying themselves as a group or slate. However, each candidate must keep their campaign finances separate and any joint expenses (for example, signs with two candidates' names on them) must be divided between the campaigns.

For information on campaign finance rules please see Campaign Finance (<https://www.ontario.ca/document/2022-candidates-guide-ontario-municipal-council-and-school-board-elections/campaign>) .

## **Third party advertising**

### **General information**

There are rules for third party advertising in Ontario's municipal council and school board elections.

A third party advertisement is an ad that supports, promotes or opposes a candidate or a "yes" or "no" answer to a question on the ballot.

The meaning of "third party" in this context means a person or entity who is not a candidate. Eligible individuals, corporations and trade unions can register to be third party advertisers. Third party advertising is separate from any candidate's campaign and must be done independently from a candidate.

Third party advertisers who want to spend money on advertisements during the election must register with the municipal clerk and must file a financial statement.

For more information about third party advertising rules, including eligibility, spending limits and enforcement, see the Third Party Advertisers' Guide (<https://www.ontario.ca/document/2022-third-party-advertisers-guide>) .

## **On voting day**

## **Campaigning on voting day**

The *Municipal Elections Act, 1996* (<https://www.ontario.ca/laws/statute/96m32>) does not prohibit campaigning on voting day. While there are restrictions on advertising for federal and provincial elections on voting day, these “blackouts” do not exist for municipal council and school board elections.

The Act prohibits the display of campaign material inside a voting place. The “voting place” could include the entire property of a building that has a voting place inside it, including the parking lot. You are not allowed to have campaign brochures, campaign buttons, signs or any other material inside the voting place.

## **Remaining in a voting place**

As a candidate, you are allowed to stay in a voting place to observe but you are not allowed to interfere with voters, attempt to influence how they vote or ask a voter how they voted. Scrutineers may also stay in the voting place.

You and your scrutineers are entitled to be in the voting place 15 minutes before it opens and to inspect the ballot boxes, the ballots and any other papers or forms relating to the vote. However, you may not delay the opening of the voting place.

You and your scrutineers are entitled to place a seal on the ballot box so that ballots put in the box cannot be removed without breaking your seal.

**Note:** If you have been acclaimed, you are not allowed to be in the voting place or to appoint scrutineers.

## **Scrutineers**

You may appoint a scrutineer for each ballot box in a voting place. You do not have to appoint that many scrutineers, or any scrutineers at all. If you have appointed one scrutineer for each ballot box, a scrutineer must leave while you are in the voting place.

Scrutineers may observe but they are not allowed to interfere with voters, attempt to influence how they vote, or ask a voter how they voted.

You must provide each of your scrutineers with an appointment in writing. Scrutineers may be required to show their appointment document to election officials at the voting place.

Scrutineers may be required to take an oath of secrecy.

There are no general restrictions on who you can appoint as a scrutineer (for example, a scrutineer can be any age and does not have to be a citizen). However, an acclaimed candidate cannot be appointed as a scrutineer for another candidate.

## **Counting votes**

If your municipality is using voting machines or vote counting equipment, the clerk must have the processes and procedures for use of this equipment in place by June 1, 2022. If vote counting equipment is used, the clerk will be able to provide you with information on how the votes will be counted and how many scrutineers may be present.

The vote count begins immediately after the close of voting at on October 24, 2022 at 8 p.m.

If the votes are counted manually, you and your scrutineers are entitled to view the ballots as they are counted, but you cannot touch the ballots. You and your scrutineers may object to a ballot or how it is counted (for example, if it is unclear who the vote is for or if the ballot has extra markings on it). The deputy returning officer is responsible for deciding whether to accept the objection and must keep a list of all the objections raised.

## **Results**

After the votes have been counted, the deputy returning officer will prepare a statement showing the results and seal all the other election documents, including the ballots, inside the ballot box. You and your scrutineers are entitled to put your or their own seal on the ballot box at this time, and are entitled to sign the statement showing the results.

The sealed ballot box and the statement of the results will then be delivered to the municipal clerk, who will compile the results and declare who has been elected.



**Note:** results announced on voting night are unofficial. It may take the clerk a few days or more to make the official declaration.

# After voting day

## Recounts

The *Municipal Elections Act, 1996* (<https://www.ontario.ca/laws/statute/96m32>) requires an automatic recount only if the votes are tied.

Your municipal council or school board may have a policy in place that sets out other specific circumstances under which the clerk must conduct an automatic recount. For example, a council may decide that if two candidates are within 10 votes of each other, an automatic recount will be held. The policy must be adopted at least 60 days before voting day.

A municipal council or school board may also order a recount within 30 days after the clerk has officially declared the results of the election. If you feel there should be a recount, you must either persuade council (or the school board) to order one or you may apply to the Superior Court of Justice to request that a judge order a recount. This application may be made by any eligible elector, and must be made within 30 days of the clerk declaring the results of the election.

Recounts must be conducted in the same way that the votes were originally counted, unless the recount is ordered by the court. For example, if the votes were counted by a vote tabulator, they may not be counted by hand during the recount.

If the recount is ordered by the court, the judge may order that the votes be counted in a different manner if the judge believes that the way the votes were counted the first time was an issue.

## Tied votes

If two or more candidates get the same number of votes and they cannot all be elected, there is an automatic recount. The recount must be held within 15 days of the clerk declaring the results of the election. If you are one of the candidates in the tie, you are entitled to be present at the recount.

If the recount shows that there is still a tie, then the legislation states that the clerk will choose the winner by lot. This means putting the names of the tied candidates into a hat (or other suitable container) and drawing the name of the winner.

## **Wrapping up your campaign**

After voting day, remove any election signs that have been put up and take down your campaign website, if you have one. If you would like to keep using your website, remove any references to the campaign. Websites that say “Vote for me” which are left up for years after the election can make it look like you are attempting to campaign for the next election early.

Usually, campaigns must end on December 31. However, since December 31, 2022 is a Saturday, the deadline moves to January 3, 2023. Your campaign must end on January 3, 2023 unless you have a deficit and inform the clerk in writing that you are going to extend your campaign. Once your campaign has ended, you should close your campaign bank account and prepare your campaign financial statement.

**Financial statements must be filed with the clerk by 2 p.m. on Friday, March 31, 2023.**

## **Term of office**

The council and school board term of office will run from November 15, 2022 to November 14, 2026.

# **Campaign finance**

## **General information**

### **Record keeping**

You are responsible for keeping records of the financial activities related to your campaign. The *Municipal Elections Act, 1996* (<https://www.ontario.ca/laws/statute/96m32>) does not require you to use any specific accounting system. You may want to consult with an auditor or an accountant early in your campaign to make sure that you are using a bookkeeping and accounting system that will suit your needs.

You should also look through the campaign financial statement (Form 4) (<https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/MinistryDetail?OpenForm&ACT=RDR&TAB=PROFILE&ENV=WWE&NO=017-9503P>) that you will be required to file to make sure that you are keeping records of all the information that must be included on the statement.

You are required to keep all of your campaign financial records until November 15, 2026 when the next council or school board takes office.

You must keep the following campaign records:

- receipts issued for every contribution including when you accepted the contribution and the date you issued the receipt (remember to issue receipts to yourself for any contributions you make)
- the value of every contribution, whether it is in the form of money or goods or services, and the contributor's name and address
- all expenses, including the receipts obtained for each expense
- any claim for payment of an expense that the campaign disputes or refuses to pay
- the funds raised and expenses incurred from each separate fundraising event or activity
- the terms of any loan received from a bank or other recognized lending institution

### **Campaign period**

You may accept contributions or incur campaign expenses during your campaign period only.

Your campaign period begins on the day the clerk receives your nomination.

In most cases, your campaign will end on January 3, 2023. Exceptions are if you:

- withdrew your nomination, your campaign ends on the date you informed the clerk in writing that you wanted to withdraw
- were not certified as a candidate and your name did not appear on the ballot, your campaign ends on nomination day (August 19, 2022)

- know you will not have any more financial activity, you can end your campaign at any time after voting day and before January 3, 2023

If you have extended your campaign to pay down a deficit, the end date for the extended campaign period will be the earliest of:

- the day you notify the clerk in writing that you will be ending your campaign and not accepting any more contributions
- June 30, 2023

## **Bank account**

You must open a bank account exclusively for your campaign if you accept any contributions of money (including contributions from yourself or your spouse) or incur any expenses. You do not have to open a campaign bank account if you do not spend any money and do not receive any contributions of money. If you receive contributions of goods or services, but no contributions of money, you do not have to open a campaign bank account.

You cannot use your personal bank account for campaign finances, even if you are planning a very small campaign.

All contributions – including contributions you make to yourself – must be deposited into the campaign bank account. All expenses must be paid for from the campaign account.

The nomination fee is considered to be a personal expense, not a campaign expense. You do not need to have a campaign bank account in order to pay the nomination fee.

## **Contributions and campaign income**

### **Contributions**

Campaign contributions are any money, goods or services that are given to you for use in your campaign, including money and goods that you contribute to yourself.

If you are given a special discount on a good or service that you are purchasing for your campaign, the difference between what you were charged and what the market value would be is considered to be a contribution.

Corporations and other businesses are not permitted to make contributions to candidates. If you are being offered a discount, you should make sure that whoever is offering the discount is entitled to make a personal contribution to your campaign.

If a professional who would normally charge for a service gives you that service for free, the market value of the service is considered to be a contribution.

If you sell tickets to a fundraising event, the cost of the ticket is considered to be a contribution. If you sell goods at a fundraising event for more than their market value, the difference between what the person attending the fundraising event paid you and what they would have normally paid for the item is considered to be a contribution.

If you have inventory such as signs left over from a previous campaign and you use them again, the current market value of the signs (what it would cost you to buy those signs today) is considered to be a contribution that you make to your campaign.

If you or your spouse guarantees your campaign loan and the campaign is unable to repay the full amount, any unpaid balance is considered to be a contribution by the guarantor.

### **Things that are not contributions**

If you have volunteers working for your campaign, the value of their volunteer labour is not considered to be a contribution.

A cash donation of \$25 or less received at a fundraising event is not considered to be a contribution, and you may accept such donations without keeping track of who gave them to you. You will have to report the total amount of money that you received from these donations on your financial statement.

The value of free political advertising, provided that such advertising is made available to all candidates and is in accordance with the *Broadcasting Act* (Canada) is not considered to be a contribution.

If you obtain a campaign loan from a bank or a recognized lending institution, the amount of the loan is not considered to be a contribution.

### **Who can make a contribution**

You can accept contributions only from individuals who are residents of Ontario. Corporations and trade unions are not permitted to make contributions to candidates.

If your spouse is not a resident of Ontario, they can still make contributions to your campaign. They may not make contributions to any other candidate.

Groups such as clubs, associations or ratepayer's groups are not eligible to make contributions. The members of these groups may make individual contributions from their personal funds (as long as they are residents of Ontario).

### **Who cannot make a contribution**

The following individuals and organizations are not permitted to make contributions to municipal council and school board campaigns:

- a corporation
- a trade union
- an individual who is not normally a resident in Ontario
- a federal political party, constituency association, or a registered candidate in a federal election
- a provincial political party, constituency association, or a registered candidate or leadership contestant
- a federal or provincial government, a municipality or a school board

### **When you can receive contributions**

You can only accept contributions after the clerk has received your nomination, and you cannot accept contributions after your campaign period has finished. Any contributions received outside the campaign period must be returned to the contributor. If you cannot return the contribution to the contributor, you must turn it over to the clerk.

### **Contribution limits – contributions from yourself and your spouse**

If you are running for municipal council, there is a limit on the total amount that you and your spouse may collectively contribute to your own campaign. The contribution

limit is calculated based on the number of electors who are eligible to vote for the office that you are running for. The formula to calculate the limit is:

- for head of council: \$7,500 plus \$0.20 per eligible elector
- for council member: \$5,000 plus \$0.20 per eligible elector

There is a cap of \$25,000. If the formula results in a number greater than \$25,000, the limit will still be \$25,000.

The clerk will tell you what your self-funding limit is.

All of the contributions that you and your spouse make to your own campaign count towards this limit, including:

- contributions of money
- the value of goods or services that you or your spouse donate to the campaign
- the value of any inventory from the previous election that you use again in this campaign

This limit does not apply to school board trustee candidates.

### **Contribution limits – contributions from other people**

There is a \$1,200 limit that applies to contributions from other individuals. If a person makes more than one contribution (for example, contributes money, contributes goods, and purchases a ticket to a fundraising event), the total value of all the contributions cannot exceed \$1,200.

If you are running for mayor in the City of Toronto, the limit is \$2,500.

The maximum total amount that a contributor can give to candidates in the same jurisdiction (for example, running for the same council or for the same school board) is \$5,000.

You are required to inform every contributor of the contribution limits. An easy way to make sure that this is done is to include the contribution limits on the receipt that you provide for each contribution.

Only a contribution that is \$25 or less can be made in cash. All contributions above \$25 must be made by cheque, money order or by a method that clearly shows where the funds came from (such as certain debit, credit or electronic transfer transactions).

### **Contribution receipts**

You must issue a receipt for every contribution you receive. The receipt should show who made the contribution, the date and the value. If the contribution was in goods or services, you must determine the value of the goods or services and issue a receipt for the full value.

If you receive a contribution from a joint account, the contribution can only come from one person. You must determine who is making the contribution and issue the receipt to that person.

You are required to list the names and addresses of every contributor who gives more than \$100 total to your campaign in your financial statement. You should keep a record of the names and addresses of every contributor, regardless of the value of their contribution, because the same contributor may make multiple contributions that end up totalling more than \$100.

**Note:** Contribution receipts are not tax receipts. Contributions to municipal council and school board campaigns cannot be credited against provincial or federal income taxes.

### **Returning ineligible contributions**

You are required to return any contribution that was made or accepted in contravention of the *Municipal Elections Act, 1996* (<https://www.ontario.ca/laws/statute/96m32>) as soon as you learn that it was an ineligible contribution. If you cannot return the contribution, you must turn it over to the clerk.

Contributions should be returned or paid to the clerk if the contribution is:

- made outside your campaign period
- from an anonymous source (except for donations of \$25 or less at a fundraising event)



- from an ineligible source (someone who doesn't live in Ontario, a corporation, etc.)  
.....
- greater than the individual \$1,200 limit or the \$5,000 total limit per jurisdiction
- a cash contribution greater than \$25
- from funds that do not belong to the contributor who gave them to you

### **Unused contributions**

If your campaign ends with a surplus, you can withdraw the value of contributions that you and your spouse made from the surplus. If you still have a surplus once you have withdrawn your contributions, the remaining surplus must be turned over to the clerk.

You are not permitted to refund eligible contributions made by anyone other than yourself or your spouse.

### **Contribution rebates**

Your municipality may have a contribution rebate program. Contact your clerk for more information.

Contributions to municipal council and school board campaigns are not tax deductible.

### **Fundraising**

Fundraising functions are events or activities held by you or on your behalf for the primary purpose of raising money for your campaign. If you hold an event to promote your campaign and you happen to receive some contributions or ask people to consider contributing to your campaign, this would not qualify as a fundraising event.

Similarly, if you have a sentence in your campaign brochure asking people to make a contribution or giving them information about how to contribute, this would not be a fundraising brochure since its primary purpose is to promote your campaign, not to raise money.

Fundraisers can only be held during your campaign period. You must record the gross income (including ticket revenue and other revenue) and the expenses related to each

event and activity on your campaign financial statement.

If you sell tickets to an event, the ticket price is considered to be a contribution to your campaign and you must issue a receipt to each person who purchases tickets. If the ticket price is higher than \$25, tickets cannot be paid for in cash.

### **Campaign income**

If you raise funds by selling goods or services for more than fair market value, the difference between the fair market value and the amount paid is considered to be a contribution. If the good or service is sold for \$25 or less, the amount paid is considered to be campaign income that is not a contribution.

### **Campaign expenses**

#### **Expenses**

Campaign expenses are the costs that you incur (or that a person such as your campaign manager incurs under your direction) during your campaign.

Reminder: the nomination fee is a personal expense rather than a campaign expense. It should not be reported on your campaign financial statement.

Expenses must be paid from your campaign bank account. If you use a credit card to pay for purchases you should make sure that you keep clear records showing that the expense on the credit card was reimbursed from the campaign account.

Any taxes such as HST paid on purchases should be included in the amount of the expense.

You can incur expenses only during your campaign period, except for expenses related to the preparation of an auditor's report. If you are required to include an auditor's report with your financial statement, you may incur these expenses after the campaign period has ended. These expenses must also be reported on your financial statement.

#### **Goods and services**

Goods or services that are contributed to your campaign are also expenses. They should be treated as if the contributor gave you money and you went out and purchased the goods and services. You must record both the contribution and the expense.

## **Spending limits**

Candidates are subject to two spending limits – a general limit, and a separate limit for expenses relating to parties and expressions of appreciation after voting day.

### **General spending limit**

The general spending limit for your campaign is calculated based on the number of electors who are eligible to vote for the office that you are running for. The formula to calculate the limit is:

- for head of council: \$7,500 plus \$0.85 per eligible elector
- for council member or trustee: \$5,000 plus \$0.85 per eligible elector

When you file your nomination, the clerk will give you an estimate of your general spending limit. This estimate will be based on the number of electors in the previous election.

On or before September 25, 2022, the clerk must give you a final general spending limit which is based on the number of electors on the voters' list for the current election.

If the spending limit estimate that you received when you filed your nomination is higher than the final spending limit you receive in September, the estimate becomes your official spending limit.

While most of your expenses will be subject to the general spending limit, the following expenses are not:

- expenses related to holding a fundraising event or activity
- expenses relating to a recount
- expenses relating to a court action for a controverted election
- expenses relating to a compliance audit

- expenses incurred by a candidate with a disability that are directly related to the candidate's disability and would not have been incurred if not for the election
- audit and accounting fees

**Note:** Any materials, events or activities must have fundraising as the primary purpose in order to be exempt from the spending limit. An incidental mention of contributions is not enough to qualify as fundraising.

### **When the general spending limit applies**

Your spending limit covers expenses that you incur between the beginning of your campaign and voting day. Expenses that you incur between the day after voting day and the end of your campaign are not subject to the spending limit.

**Note:** If you incur an expense before voting day, but don't get around to paying for it until after voting day, it would still be subject to the spending limit.

### **Spending limit for parties and expressions of appreciation**

The spending limit for expenses related to holding parties and other expressions of appreciation after the close of voting is calculated as 10% of the amount of your general spending limit.

Expenses related to parties and expressions of appreciation are subject to the specific spending limit regardless of whether they are incurred before or after voting day.

### **Leftover campaign inventory**

If you ran in the last municipal council or school board election and you want to reuse leftover goods such as signs or office supplies you must establish the current market value of the goods – what it would cost you to purchase them today. You must record the current market value as an expense.

If you have inventory left at the end of your campaign it becomes your personal property. If you want to store materials such as signs for use in another election, any costs related to storage are personal costs, not campaign expenses.

**Note to accountants:** The value of all goods must be recorded as an expense regardless of whether the campaign ends with used or unused goods in inventory. Do

not deduct the value of unused goods from the campaign expenses, as this will result in the campaign having a surplus on paper that the candidate does not actually have.

## **Surplus and deficit**

If your campaign has a surplus after you have refunded contributions made by yourself or your spouse, you must pay the surplus over to the clerk when you file your financial statement. The surplus will be held in trust, and you can use it if you incur expenses related to a compliance audit. If the surplus is not needed for these expenses it becomes the property of the municipality or the school board.

If your campaign expenses are greater than your campaign income, your campaign will be in deficit.

**Note:** Ending your campaign with a deficit may result in questions being raised about how expenses were paid for, and whether you contributed more than your self-funding limit by paying outstanding expenses with personal funds.

## **Campaign financial statement**

It is your responsibility as a candidate to file a **complete and accurate financial statement on time**.

The filing deadline is 2 p.m. on the last Friday in March following the election (**March 31, 2023**).

If you have a bookkeeper or accountant complete the financial statement for you, you are still responsible for ensuring that it is complete and accurate and filed on time.

Financial statements are not required to have original signatures. You should contact your clerk for information about whether you can file your financial statement electronically if you are not able to file your statement in person.

**If you filed a nomination form, you must file a financial statement.** This includes candidates who withdrew their nomination, candidates who were not certified and did not appear on the ballot, and candidates who were acclaimed.

If you did not receive any contributions (including contributions from yourself) or incur any expenses, you are only required to fill out the first page of the financial

statement and sign it.

If you received contributions or incurred any expenses you must complete the relevant parts of the financial statement.

If your campaign contributions (including contributions from yourself) or campaign expenses are greater than \$10,000 you must have your financial statement audited and include the auditor's report when you submit your financial statement to the clerk.

### **Filing early**

You can file your campaign financial statement after you have ended your campaign. If you file your statement early and then discover that there is an error in it, you can submit a corrected statement at any time before the filing deadline on March 31, 2023. Your original statement is deemed to be withdrawn when you file the corrected statement. You cannot withdraw a financial statement without submitting a corrected one.

### **Applying for an extension**

If you think that you will be unable to file your financial statement by the deadline, you may apply **before March 31, 2023** to the Superior Court of Justice for an extension. If the court grants the extension, you will receive the refund of your nomination fee if you file by the deadline given to you by the court.

### **Grace period for filing**

If you have not filed your financial statement by the deadline, you may file your financial statement within 30 days after the deadline if you pay the municipality a \$500 late filing fee. This grace period ends at 2 p.m. on Monday, May 1, 2023. You will not receive a refund of your nomination fee if you file during the 30-day grace period.

If you have not filed your financial statement by the end of the 30-day grace period and you did not apply to the court for an extension prior to the deadline, automatic penalties apply:

- you will forfeit your elected office (if you won the election)

- you will be ineligible to run for office or be appointed to fill a vacancy until after the 2026 election

If you did not file your financial statement by the end of the grace period, you may still file it for the purposes of having your finances on the record. The clerk will accept the financial statement and make it available to the public. The penalties will still apply.

### **Separate statement for each office**

If you filed a nomination and then changed your mind and filed a nomination for a different office, you may be required to file a separate financial statement for each campaign.

### **Extended campaigns**

Your campaign period ends on January 3, 2023. However, if your campaign has a deficit, you can extend your campaign in order to do some additional fundraising. If you want to extend your campaign, you must notify the clerk on or before January 3, 2023 using the Notice of Extension of Campaign Period form (Form 6) (<https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/MinistryDetail?OpenForm&ACT=RDR&TAB=PROFILE&ENV=WWE&NO=017-10550P>) .

Your campaign may be extended until June 30, 2023.

If you extend your campaign you must file two financial statements:

- a financial statement reflecting your campaign until January 3, 2023 (due March 31, 2023)
- a supplementary financial statement that includes the information from your initial statement and adds financial information from your extended campaign

The supplementary financial statement must be filed with the clerk by 2 p.m. on Friday, September 29, 2023.

### **Auditor's report**

You must have an auditor review your financial statement and provide a report if any of the following are true:

- your campaign expenses exceed \$10,000

- the contributions you received (including contributions from yourself) exceed a total of \$10,000
- both your expenses and your contributions exceed \$10,000 each

The auditor's report must be prepared by an auditor licensed under the *Public Accounting Act, 2004* (<https://www.ontario.ca/laws/statute/04p08>) . Before you hire someone to prepare the report, ensure that they are properly qualified.

You can incur expenses relating to the auditor's report after January 3, 2023. These expenses do not count toward your spending limit. Include these expenses on the financial statement that you are filing.

## Compliance and enforcement

Enforcement of the *Municipal Elections Act, 1996*

(<https://www.ontario.ca/laws/statute/96m32>) is done through the courts. The Ministry of Municipal Affairs and Housing does not have a role in investigating elections or in determining penalties.

### Automatic penalties

There are three contraventions of the *Municipal Elections Act, 1996*

(<https://www.ontario.ca/laws/statute/96m32>) where penalties apply automatically:

1. if you fail to file a financial statement by the end of the 30-day grace period or fail to apply to the court before March 31, 2023 for an extension by the filing deadline
2. if your financial statement shows that you exceeded your spending limit
3. if you fail to turn over your surplus to the clerk when you file your financial statement

The penalty is that you forfeit your office (if you won the election) and you become ineligible to run or be appointed to fill a vacancy until after the 2026 election.

### Compliance audits

Each municipality and school board must appoint a compliance audit committee.



If an eligible elector believes that you have contravened the election finance rules, they may apply for a compliance audit of your campaign finances. The application must be in writing and must set out the reasons why they believe you contravened the rules.

An application for a compliance audit must be submitted to the municipal clerk who conducted the election within 90 days of the deadline to file the campaign financial statement.

The compliance audit committee will consider the application and decide whether to grant or reject the application. You may appeal the committee's decision to the Superior Court of Justice within 15 days after the decision is made.

If the committee grants the application, it will appoint an auditor to conduct a compliance audit of your campaign finances. The auditor is entitled to have access to all of the financial records related to your campaign. The auditor will produce a report, which you are entitled to receive.

The compliance audit committee will meet to consider the auditor's report. If the report concludes that there is an apparent contravention of the *Municipal Elections Act, 1996* (<https://www.ontario.ca/laws/statute/96m32>) the committee will decide whether to commence legal action.

The compliance audit committee does not have any authority to set penalties. Only the court can decide if you contravened the Act and, if so, which penalties should apply.

A person who does not want to or who is not able to apply for a compliance audit may decide to commence legal action on their own. A prosecution related to the 2022 election must be commenced before November 15, 2026.

## **Penalties**

If you are convicted of an offence, you may be subject to the following penalties:

- a fine of up to \$25,000
- ineligibility to vote or run in the next general election
- up to six months in prison

- forfeiture of your elected office, if the judge finds that you committed the offence knowingly

If you are convicted of exceeding the spending limit, you may also be fined the amount by which you exceeded the limit.

# Completing the financial statement

## General information

**All candidates must file a financial statement.** This includes candidates who withdrew their nomination, candidates who were not certified and did not appear on the ballot, and candidates who were acclaimed.

Candidates must use Form 4

(<https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/MinistryDetail?OpenForm&ACT=RDR&TAB=PROFILE&ENV=WWE&NO=017-9503P>).

All candidates must complete Box A: Name of Candidate and Office and Box B: Declaration.

- **If you did not receive any contributions** (including contributions from yourself) or incur any expenses, check the box indicating this, and complete the Declaration in Box B. No further information is required.
- **If you did receive contributions** (including contributions from yourself) or incur expenses, you must fill in the information in Box C, Box D, Schedule 1 and Schedule 2, as appropriate. You may find it easier to fill out the form if you start with the more detailed sections such as the tables in Schedule 1 before filling in Box C (Statement of Campaign Income and Expenses).

If you received contributions or incurred expenses in excess of \$10,000, you must include an auditor's report with your financial statement.

Your completed financial statement must be submitted to the clerk by **2 p.m. on the last Friday in March (March 31, 2023)**.

Supplementary financial statements must be submitted to the clerk by **2 p.m. on the last Friday in September (September 29, 2023)**.

## Tips for completing Form 4

Learn more about how to correctly fill out the campaign financial statement.

### Box A: Name of Candidate and Office

Record your general spending limit and your spending limit for parties and other expressions of appreciation.

**Note:** automatic penalties will apply if the form reports that either of the spending limits have been exceeded.

If you are running for a council position, record your self-funding limit.

### Box B: Declaration

By signing the form, you are declaring that the information recorded in the financial statement is true and accurate. If your financial statement was prepared by someone else, you as the candidate are still responsible for its accuracy.

### Box C: Statement of Campaign Income and Expenses

#### Loan

If you obtained a loan for your campaign you must record the name of the bank or recognized lending institution and the amount borrowed.

You are permitted to get a loan only from a bank or other recognized lending institution in Ontario, and it must be paid directly into your campaign bank account. You may not receive a loan from family members or from any corporate accounts that you may have access to.

The loan is not considered to be campaign income, and paying it back is not a campaign expense. However, if you or your spouse guarantee the loan and the campaign does not repay all of it, the remaining balance is considered to be a contribution (since the guarantor is basically providing the campaign the means to repay the loan). This amount counts towards your self-funding limit.

Any interest that the campaign pays on the loan is a campaign expense.

## **Income**

Your campaign income includes all contributions received from yourself, your spouse and other eligible contributors. This includes the value of contributions of goods and services. Income also includes any refunds of deposits, interest earned by your campaign bank account, and revenue from fundraising events or activities that is not deemed a contribution (for example, if you sold refreshments at market value).

### **Example**

You have 100 t-shirts printed to sell at a fundraiser. The cost to the campaign is \$10 per shirt, and you sell them for \$25 each.

The \$25 is not a contribution. You do not have to collect names and contact information, or issue a contribution receipt to anyone who buys a shirt.

The \$1,000 that you spent on the shirts must be recorded as a campaign expense.

The \$2,500 that you raised by selling the shirts must be recorded as revenue from fundraising events not deemed a contribution.

If you sell goods (such as food and drink) at market value, the revenue is not considered to be a contribution and must be recorded as revenue from fundraising events not deemed a contribution.

### **Sign deposit**

If your municipality requires a deposit for election signs, this should be recorded as a campaign expense and paid for using campaign funds. If your deposit is refunded, record the amount under Income.

## **Expenses**

Your campaign expenses include the value of any goods or services that have been contributed to your campaign (it is as if the contributor gave money to the campaign, which the campaign then spent on acquiring the goods or services).

The general spending limit applies only to expenses incurred until the end of voting day. Expenses incurred after voting day are not subject to the spending limit.

**Note:** An expense subject to the general spending limit that was incurred prior to voting day but not paid for until after voting day is still subject to the limit.

Some types of expenses are not subject to the general spending limit even if they are incurred prior to voting day.

Expenses related to parties and expressions of appreciation after voting day are subject to that spending limit regardless of when they are incurred.

## **Box D: Calculation of Surplus or Deficit**

### **Campaign deficit**

At the top of Box D, you must subtract the total amount of your campaign expenses from the total amount of your campaign income. If your expenses are greater than your income, your campaign is in deficit.

**If you have extended your campaign in order to fundraise, you must still file a financial statement reflecting your campaign finances to January 3, 2023.**

### **Campaign surplus**

At the top of Box D, you must subtract the total amount of your campaign expenses from the total amount of your campaign income. If your income is greater than your expenses, your campaign has a surplus.

You are entitled to reimburse contributions made by yourself or your spouse out of the surplus. For example, if the surplus was \$500 and you contributed \$400 to your campaign, you may deduct that \$400, leaving your campaign with a surplus of \$100. If the surplus was \$500 and you contributed \$600, you may deduct \$500 of your contribution, leaving your campaign with \$0. You may not deduct more than the value of the surplus.

If, after deducting contributions made by yourself or your spouse, the campaign still has a surplus, these funds must be turned over to the clerk.

## **Schedule 1: Contributions**

Schedule 1 includes a summary of contributions from your campaign.

The following tables are included in Schedule 1 and need to be filled in, if applicable:

- Table 1: Contributions in goods or services from candidate or spouse
- Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
- Table 3: Monetary contributions from individuals other than candidate or spouse where contributions exceed \$100 per contributor
- Table 4: Contributions in goods or services from individuals other than candidate or spouse where contributions exceed \$100 per contributor

### **Contributions from yourself and/or your spouse**

If you are running for municipal council, you and your spouse are subject to limits on how much you can contribute to your campaign. This limit applies to contributions of money, goods and services, as well as the value of any inventory from a previous campaign that you have used in your current campaign.

Record these amounts on the lines provided in Schedule 1. Do not include them in the tables of contributions (Table 1 or Table 2). The other reason to identify the contributions from you and your spouse is because those contributions can be reimbursed by you and your spouse if the campaign ends with a surplus.

**Note:** you must report the full amount of the contributions made by you and your spouse, including any amounts that have been reimbursed from a surplus.

### **Contributions totalling \$100 or less**

If the total amount contributed (including the value of goods and services) from a single contributor is \$100 or less, you do not need to provide details on the form. Simply indicate the total value of all such contributions on the line provided at the top of Schedule 1.

If an anonymous contribution is \$100 or less, include it in the total value of contributions not exceeding \$100 per contributor. Any anonymous contribution that is greater than \$25 must be turned over to the clerk.

### **Goods and services from candidate or spouse**

If you or your spouse contribute goods and services to your campaign, this must be recorded as a contribution. Record any contributions in Table 1 of Schedule 1.

### **Inventory from previous campaign**

Any inventory from a previous campaign that you are using again is a contribution in goods that you make to your campaign and counts towards your self-funding limit. You must calculate the current market value (for example, if you have 100 signs left over from 2018 and use them again, you must calculate how much it would cost to purchase those same signs in 2022) and record it in Table 2. This inventory must also be recorded as a campaign expense.

### **Contributions totalling more than \$100**

If a contributor makes 1 or more contributions totalling more than \$100 (including the value of goods and services and the cost of tickets to fundraising events), you must record all of these contributions in the tables provided in Schedule 1 (Tables 3 and 4).

If an anonymous contribution is more than \$100, include it in the total value of contributions exceeding \$100 per contributor, and include it in Table 3 (listing "anonymous" as the name of the contributor). Any anonymous contribution that is greater than \$25 must be turned over to the clerk.

**Note:** it is the total amount contributed that matters – if an individual buys a ticket to a fundraising event for \$50, and then later in the campaign contributes \$75, each of these contributions must be recorded in Table 3 because the total exceeds \$100.

### **Goods and services from individuals other than candidate or spouse**

Eligible contributors may donate goods and services to the campaign. These must be recorded as a contribution and as an expense (as if the contributor donated money, which the campaign then spent on the goods and services).

Corporations and trade unions are not permitted to make contributions to candidates. This includes contributions of goods and services.

### **Example:**

Your friend spends \$150 on coffee and baked goods which they donate for a campaign event. You should record a contribution of \$150 in goods or services from your friend and record an expense of \$150.

If you are given a special discount on a good or service that you are purchasing for your campaign, you should record the expense as if you were not given the discount (since the value of the discount is considered to be a contribution of the good or service to your campaign).

**Example:**

Your order for campaign signs would normally cost \$500, but the vendor lets you have them for \$300 because he wants to help out your campaign. You should record an expense of \$500 for the signs and record a contribution of \$200 in goods or services from the vendor.

**Note:** As businesses are not permitted to make contributions, the contribution would have to be a personal contribution from the vendor.

Contributions in goods or services from individuals other than the candidate or spouse must be recorded in Table 4 of Schedule 1.

**Schedule 2: Fundraising Events and Activities**

The cost of holding fundraising events or activities is not subject to the spending limit. However, in order to be considered a fundraising cost, the primary purpose for the expense must be related to fundraising rather than promoting the candidate. Incidental fundraising that happens to occur during a promotional event is not sufficient to make it a fundraising event. Similarly, a line at the bottom of a campaign brochure asking people to donate does not make the production of the brochure a fundraising expense.

If you have included costs of fundraising events/activities as an expense in Box C, you must provide details of these events and activities in Schedule 2.

Contributions received at a fundraising event may include:

- the price of the ticket



- if goods or services are offered for sale, any amount of money paid that exceeds their market value (for example, if a \$100 item is sold for \$175, the purchaser has made a \$75 contribution to the campaign)
- personal cheques collected from contributors at the event

If contributors have donated goods or services for the fundraising event, these must be recorded as contributions and as expenses.

These contributions must be recorded in Schedule 1, and where the total from a contributor exceeds \$100, be detailed in the appropriate tables. Refer to the section above Schedule 1: Contributions for more information.

The fundraising event may also generate revenue that is not considered to be a contribution:

- donations of \$25 or less
- if goods or services are offered for sale, the market value of those goods and services sold (for example, if a \$100 item is sold for \$175, \$100 is revenue)
- the amount paid for goods or services offered for sale for \$25 or less

### **Anonymous contributions**

You may keep anonymous contributions that do not exceed \$25 each that are received at a fundraiser (such as those collected by passing the hat or having a tip jar). Report the total amount of money received from these donations in Schedule 2 for that fundraiser.

All other anonymous contributions must be turned over to the clerk.

You will then subtract the contribution as paid or payable to the clerk to arrive at the Total for Part II Contributions in Schedule 2.

### **Auditor's report**

If your campaign expenses or the contributions you received total more than \$10,000 you must have an auditor review your financial statement and provide a report.

The auditor's report must be prepared by an auditor licensed under the *Public Accounting Act, 2004* (<https://www.ontario.ca/laws/statute/04p08>) . Before you hire someone to prepare the report, you should ensure that they are properly qualified.

## Forms referred to in this guide

You can get copies of forms from your municipal clerk, or you can download them from the Government of Ontario's Central Form Repository (<http://www.forms.ssb.gov.on.ca/>) .

- Nomination Paper (Form 1)  
(<http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/MinistryDetail?OpenForm&ACT=RDR&TAB=PROFILE&ENV=WWE&NO=017-9499P>)
- Endorsement of Nomination (Form 2)  
(<http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=1&ENV=WWE&TIT=2233&NO=017-2233E>)
- Financial Statement – Auditor's Report – Candidate (Form 4)  
(<http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/MinistryDetail?OpenForm&ACT=RDR&TAB=PROFILE&ENV=WWE&NO=017-9503P>)
- Financial Statement – Subsequent Expenses (Form 5)  
(<http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/MinistryDetail?OpenForm&ACT=RDR&TAB=PROFILE&ENV=WWE&NO=017-9504P>)
- Notice of Extension of Campaign Period (Form 6)  
(<http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/MinistryDetail?OpenForm&ACT=RDR&TAB=PROFILE&ENV=WWE&NO=017-10550P>)