

_____ **FIRST NATION**
ANNUAL BUDGET EXPENDITURE LAW, 20__

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the _____ First Nation has enacted [list Assessment Law, Taxation Law and other property taxation laws enacted by the First Nation], respecting taxation for local purposes on reserve;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the _____ First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the _____ *First Nation Annual Budget Expenditure Law, 20__*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the _____ *First Nation Property Assessment Law, 20__*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the _____ First Nation, being a band named in the schedule to the Act;

“Law” means this annual budget expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a First Nation law enacted under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the _____ *First Nation Property Taxation Law, 20__*.

3. The First Nation’s annual budget for the fiscal year beginning _____ and ending _____, is attached as Schedule I to this Law.
4. This Law authorizes the expenditures provided for in the annual budget.
5. Pursuant to section __ of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.
6. A reserve fund is hereby established for the funding of [insert reserve fund type] for the following types of local services: [insert].
7. Those amounts as are indicated in the annual budget must be credited to the [insert name of reserve fund] reserve fund.
8. This Law authorizes the expenditure from the [insert name of reserve fund] reserve fund as indicated in the annual budget, for the purposes of [insert purposes].
9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.
10. Expenditures of local revenues must be made only in accordance with the annual budget.
11. Notwithstanding section 10 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.
12. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
13. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
14. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
15. The schedules attached to this Law form part of and are an integral part of this Law.
16. This Law comes into force and effect on the later of _____ and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the ___ day of _____, 20__.

A quorum of Council consists of (____) members of Council.

Chief [spell out the name please]

Councillor [spell out the name please]

Councillor [spell out the name please]

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
TOTAL REVENUES	\$

EXPENDITURES

- 1. General Government Expenditures**
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
- 2. Protection Services**
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
- 3. Transportation**
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
- 4. Recreation and Cultural Services**
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
- 5. Community Development**
 - a. Education
 - b. Housing
 - c. Planning and Zoning

- d. Community Planning
- e. Economic Development Program
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification
- j. Land Rehabilitation
- k. Tourism Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6.** Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7.** Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8.** Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service
- 9.** Taxes Collected for Other Governments

Grants:

Home owner grant equivalents:

Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements [list each]

Amounts payable to the First Nations Finance Authority:

Contingency Amounts:

Reserve Funds:

Payments into Reserve Funds:

 Capital Infrastructure Replacement:

 Capital Infrastructure Improvement:

 [other type]:

Expenditures from Reserve Funds:

TOTAL EXPENDITURES \$

BALANCE \$

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:
2. The following [surrounding land/not-for-profit] grants are approved:
3. The following [need-based/senior citizen/disability] grants are approved: