

ALEXANDER FIRST NATION ANNUAL EXPENDITURE BY-LAW, 2023

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law – 2011*, respecting taxation for local purposes on reserve; and

C. The Council of the Alexander First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE, the Council of the Alexander First Nation duly enacts as follows:

1. This By-law may be cited as the *Alexander First Nation Annual Expenditure By-law, 2023*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Alexander First Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Alexander First Nation Property Assessment and Taxation By-law – 2011*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2023 and ending December 31, 2023, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This By-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.

10. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

11. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 24 day of October, 2023,

at Alexander, in the Province of Alberta.

A quorum of Council consists of four (4) members of Council.

[Name] _____
Chief [please spell out the name]

[Name] _____
Councillor [please spell out the name]

[Name] _____
Councillor [please spell out the name]

**ALEXANDER FIRST NATION
SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

Local revenues to be collected in budget year:	Property Tax Revenues	197,422.68
TOTAL REVENUES		197,422.68

PART 2: EXPENDITURES

General Government Expenditures	Executive and Legislative	90,000.00
	General Administrative	65,000.00
	Other General Government	
Protection Services	Policing	
	Firefighting	
	Regulatory Measures	
	Other Protective Services	
Transportation	Roads and Streets	
	Snow and Ice Removal	
	Parking	
	Public Transit	
	Other Transportation	
Recreation and Cultural Services	Recreation	
	Culture	22,680.41
	Heritage Protection	
	Other Recreation and Culture	
Community Development	Housing	
	Planning and Zoning	
	Community Planning	
	Economic Development Program	
	Tourism	
	Trade and Industry	
	Land Rehabilitation and Beautification	

Environment Health Services	Other Regional Planning and Development	
	Water Purification and Supply	
	Sewage Collection and Disposal	
	Garbage Waste Collection and Disposal	
	Recycling	
	Other Environmental Services	
Fiscal Services	Debt Payments	
	Accelerated Debt Payments	
	Other Fiscal Services	
Other Services	Health	
	Social Programs and Assistance	
	Agriculture	
	Education	
	Other Service	
Contingency Amounts		<u>19,742.27</u>
TOTAL EXPENDITURES		197,422.68

PART 3: ACCUMULATED SURPLUS/DEFICIT

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|---|---|
| 1. Accumulated Surplus – Local revenues carried forward from the previous budget year | - |
| 2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year | - |

BALANCE	<u>\$0.00</u>
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