

PROPOSED
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION
ANNUAL EXPENDITURE LAW, 2025

**MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION
ANNUAL EXPENDITURE LAW, 2025**

TABLE OF CONTENTS

Title and Subtitle	Page
Citation	2
Definitions and References	2
Annual Budget	3
Expenditures	3
Current Year Expenditures	4
Expenditures not Authorized in this Law	4
WWTP Fee Reserve Fund	4
WTP Fee Reserve Fund	4
Expenditure of Contingency	4
Words and Expressions	4
Expressions	4
Interpretation	5
Schedule and Appendices	5
Coming into Force	5

**MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION
ANNUAL EXPENDITURE LAW, 2025**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a sewer fee law in relation to collection and treatment of wastewater and a water fee law in relation to providing safe drinking water;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Mississaugas of Scugog Island First Nation duly enacts as follows:

Citation

1. This Law may be cited as the *Mississaugas of Scugog Island First Nation Annual Expenditure Law, 2025*.

Definitions and References

2. In this Law:
“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, 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 a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

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

“First Nation” means the Mississaugas of Scugog Island First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“Sewer Fee Law” means the *Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2020*;

“Water Fee Law” means the *Mississaugas of Scugog Island First Nation Water Service Fee Law, 2020*;

“WTP” means Water Treatment Plant; and,

“WWTP” means Wastewater Treatment Plant.

Annual Budget

3. The First Nation’s annual budget for the budget year beginning January 1, 2025, and ending December 31, 2025, is attached as an Appendix and the expenditures provided for in the Appendix are authorized.

Expenditures

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

Current Year Expenditures

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

Expenditures not Authorized in this Law

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, council must amend this Law in accordance with council procedure and the requirements of the Act.

Expenditure of Contingency

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Appendix.

Words and Expressions

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Sewer Fee Law and Water Fee Law.

Expressions

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

Interpretation

10. 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.

Appendices

11. (1) The Appendix attached to this Law forms part of and is an integral part of this Law.
(2) A reference to the Appendix is a reference to the Appendix to this Law.

Coming into Force

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the _____ day of _____, 2025, at Mississaugas of Scugog Island First Nation in the Province of Ontario.

A quorum of Council consists of two (3) members of Council.

Chief Kelly LaRocca

Councillor Jeff Forbes

Councillor Sylvia Coleman

Councillor Jake Kozlinsky

Councillor Laura Colwell

APPENDIX

A: Water Fees Current Year Budget

REVENUES

1. Fee revenues to be collected in budget year:

a. Water Service Fee Revenue	\$865,015.53
b. Transfer from WTP Reserve Fund	\$0.00
c. Proceeds from borrowing from First Nation (MSIFN)	\$0.00

TOTAL REVENUES **\$865,015.53**

EXPENDITURES

1. Water Treatment and Supply	\$865,015.53
2. Water Service Contingency Amount	\$0.00
3. Transfer into WTP Fee Reserve Fund	\$80,183.00
4. Repayment of borrowing from First Nation (MSIFN)	\$0.00

TOTAL EXPENDITURES **\$945,198.53**

ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Water Surplus – surplus revenue carried forward from the previous budget year	\$80,183.00
--	--------------------

BALANCE: **\$0.00**

B: Sewer Fees Current Year Budget

REVENUES

1. Fee revenues to be collected in budget year:

a. Sewer Service Fee Revenues	\$1,183,604.92
b. Transfer from WWTP Reserve Fund	\$0.00

TOTAL REVENUES **\$1,183,604.92**

EXPENDITURES

1. Sewage Collection, Treatment and Disposal	\$1,183,604.92
2. Sewer Service Contingency Amount	\$0.00
3. Transfer into WWTP Fee Reserve Fund	\$211,638.00

TOTAL EXPENDITURES **\$1,395,287.92**

ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Sewer surplus – revenues carried forward from the previous budget year	\$211,638.00
---	---------------------

BALANCE: **\$0.00**

C. Reserve Fund Balances

1. WWTP Fee Reserve Fund

Beginning balance as of January 1, 2024:	\$1,117,888.95
Transfers out to revenue	\$0.00
Transfers in from revenue:	\$211,638.00
Interest earned:	\$68,649.00
Ending balance as of December 31, 2024:	\$1,398,175.95

2. WTP Fee Reserve Fund

Beginning balance as of January 1, 2024:	\$103,335.00
Transfers out to revenue:	\$0.00
Transfers in from revenue:	\$80,183.00
Interest earned:	\$19,064.00
Ending balance as of December 31, 2024:	\$202,582.00