ALEXIS NAKOTA SIOUX NATION ANNUAL EXPENDITURE BY-LAW, 2025

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 Alexis Nakota Sioux Nation has enacted the *Alexis First Nation Property Tax By-law*, respecting taxation for local purposes on reserve; and
- C. The Council of the Alexis Nakota Sioux 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 Alexis Nakota Sioux Nation duly enacts as follows:

- 1. This By-law may be cited as the Alexis Nakota Sioux Nation Annual Expenditure By-law, 2025.
- **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 Alexis Nakota Sioux 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 Alexis First Nation Property Tax By-law.
- **3.** The First Nation's annual budget for the fiscal year beginning January 1, 2025 and ending December 31, 2025, 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.**(1) The Schedule attached to this By-law, and any Appendices, forms part of and is an integral part of this By-law.
 - (2) A reference to the Schedule is a reference to the Schedule to 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 5^{th} day of May, 2025, at SNSN, in the Province of Alberta.

Councillor Cameron Alexis

A quorum of Council consists of 7/8 (_____) members of Council.

Chief Tony Alexis

Councillor Hank Alexis

Councillor Darwin Alexis

Councillor Darwin Alexis

Councillor Emily Potts

Councillor Tina Cardinal

Councillor Darren Kootenay

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 113,828.17
TOTAL REVENUES	\$ 113,828.17
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	\$97,636.77
b. General Administrative	\$10,500.00
c. Other General Government	
2. Contingency Amounts	\$5,691.40
TOTAL EXPENDITURES	\$113,828.17
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from	
the previous budget year	\$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward	
from the previous budget year	\$0.00
BALANCE	\$0.00