

**DENE THA' FIRST 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 Dene Tha' First Nation has enacted the *Dene Tha' First Nation Property Taxation and Assessment By-law*, respecting taxation for local purposes on reserve; and

C. The Council of the Dene Tha' 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 Dene Tha' First Nation duly enacts as follows:

1. This By-law may be cited as the *Dene Tha' First 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 Dene Tha' 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 *Dene Tha' First Nation Property Taxation and Assessment 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 22 day of July, 2025, at Chateh, in the Province of Alberta.

A quorum of Council consists of 5 (five) members of Council.

Chief Wilfred Hooka-Nooza

Councillor Avalon Seniantha

Councillor Kendell Metchooyeah

Councillor J. Bernard Beaulieu

Councillor Gertude Natannah-Beaulieu

Councillor Gabriel Didzena

Councillor Adrienne Beaulieu

Councillor Kathleen Barry

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:
 - a. Property Tax Revenues \$ 225,274.21

TOTAL REVENUES **\$ 225,274.21**

PART 2: 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. Heritage Protection
 - d. Other Recreation and Culture
5. Community Development
 - a. Housing \$ 116,991.00
 - b. Planning and Zoning
 - c. Community Planning
 - d. Economic Development Program

e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. 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. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Debt Payments	
b. Accelerated Debt Payments	
c. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	\$19,500.00
9. Contingency Amounts	\$ 22,527.42
TOTAL EXPENDITURES	\$159,018.42

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 71,371.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$137,626.79