



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Whitecap Dakota First Nation in the Province of Saskatchewan,

Whitecap Dakota First Nation Annual Expenditure Law, 2011

Dated at Kamloops, British Columbia this 17th day of November, 2011.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



**WHITECAP DAKOTA FIRST NATION
ANNUAL EXPENDITURE LAW, 2011**

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 in 2005 made the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*, and, by operation of section 145 of the *First Nations Fiscal and Statistical Management Act*, the by-law is deemed to be a property taxation law made further to the Act; and

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 Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Expenditure Law, 2011*.

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 a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*;

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

“First Nation” means the Whitecap Dakota 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;

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

“property taxation law” means a law enacted by the First Nation 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 *Whitecap Dakota First Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2011, and ending March 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

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

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

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

9. 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.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. 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 8th day of November, 2011, at Whitecap, in the Province of Saskatchewan.

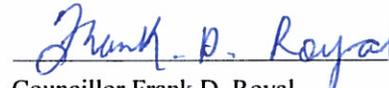
A quorum of Council consists of two (2) members of Council.



Chief Darcy M. Bear



Councillor Gary Eagle



Councillor Frank D. Royal

**SCHEDULE
ANNUAL BUDGET**

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$94,698
2. Grants in lieu of taxes placed in local revenue	\$1,100,000
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 0
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$ 0
TOTAL REVENUES	\$1,194,698

EXPENDITURES

1. General Government Expenditures	\$123,485
a. Executive and Legislative	0
b. General Administrative	123,485
c. Other General Government	
2. Protection Services	\$33,200
a. Policing	1,200
b. Fire Protection	21,000
c. Regulatory Measures	9,000
d. Other Protective Services	2,000
3. Transportation	\$132,000
a. Roads and Streets	132,000
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	\$164,500
a. Recreation	
b. Culture	94,500

c.	Other Recreation and Culture	70,000	
5.	Community Development		\$177,300
a.	Education		
b.	Housing	177,300	
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.	Other Regional Planning and Development		
6.	Environment Health Services		\$157,619
a.	Water Purification and Supply	100,000	
b.	Sewage Collection and Disposal	16,755	
c.	Garbage Waste Collection and Disposal	40,864	
d.	Other Environmental Services		
7.	Fiscal Services		\$392,649
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	392,649	
f.	Other Fiscal Services		
g.	Debenture Payments		
8.	Other Services		\$2,000
a.	Health		
b.	Social Programs and Assistance		
c.	Agriculture		
d.	Tourism		
e.	Trade and Industry		

f. Other Service (SAMA)	2,000
9. Taxes Collected for Other Governments	
10. Grants:	\$0
a. Home owner grant equivalents:	
b. Other grants:	
i.	
ii.	
iii.	
11. Contingency Amounts	\$11,945
12. Transfers into reserve funds	
a.	
b.	
13. Repayment of moneys borrowed from reserve funds	
a.	
b.	
TOTAL EXPENDITURES	\$1,194,698
BALANCE	\$ 0

Note: The First Nation has no service agreements with third-party service providers.

Note: This Budget includes the attached Appendix A.

Appendix A
Reserve Fund Balance

1. Infrastructure Reserve

Beginning balance as of March 31, 2011 :	\$107,139
Transfers out	
i. to local revenue account:	\$ 0
Moneys borrowed	\$ 0
Transfers in	
i. from local revenue account:	\$ 0
Ending balance as of March 31, 2012 :	\$107,139