

**WASAUKSING FIRST NATION
ANNUAL EXPENDITURE AMENDING LAW, 2020**

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 or rights in reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal 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 those laws; and

D. The Council of the First Nation enacted the *Wasauksing First Nation Annual Expenditure Law, 2020* and now wishes to amend that law to authorize a new budget in the form attached to this Law.

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

1. This Law may be cited as the *Wasauksing First Nation Annual Expenditure Amending Law, 2020*.

2. The *Wasauksing First Nation Annual Expenditure Law, 2020* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the *Wasauksing First Nation Annual Expenditure Law, 2020*.

4. 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 15th day of December, 2020, at Wasauksing First Nation, in the Province of Ontario.

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

Chief Warren Tabobondung

Councillor Rebeka Tabobondung

Councillor Vincent Chechock

Councillor Brent Tabobandung

Councillor David Rice

Councillor Theresa McInnes

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenue	\$479,938.84
b. Property Transfer Tax Revenues	\$10,000
TOTAL REVENUES	\$489,938.84

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Professional Services	\$26,340
b. Tax Admin & Mgmt. Salaries/Benefits	\$70,000
c. Office Space/Rent	\$15,000
d. Travel/Office Supplies	\$5,000
e. Governance/Council Support	\$5,000
f. Administration	\$7,000
2. Protection Services	
a. Policing	\$5,000
b. Fire Services (Dispatch, 911, Volunteer Retention)	\$60,000
c. Fire Services Plan – Fire Hall Feasibility Study	\$45,000
d. Emergency Planning	\$10,000
3. Transportation	
a. Grading	\$23,000
b. Snow Removal	\$11,000
c. Dust Control	\$9,000
d. Street Lighting	\$3,807
4. Environment Health Services	
a. Septic Disposal (Lagoon fees)	\$10,000
b. Waste Disposal (Transfer Station)	\$24,839
5. Grants:	
a. Other grants:	
i. COVID-19 Pandemic Relief Grant	\$123,093
6. Contingency Amount	\$41,037.65
7. Transfers into Reserve Funds	

a. Capital Infrastructure Improvement Reserve Fund	\$65,000
TOTAL EXPENDITURES	\$559,116.65

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$69,177.81
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0

BALANCE **\$0**

Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. Municipal Property Assessment Corporation	\$26,340
---	-----------------

Appendix

Reserve Fund Balance

1. Capital Infrastructure Improvement Reserve Fund	
Beginning balance as of April 1, 2020:	\$ 65,100
Transfers out	\$ 0
Transfers in	
a. from current year's revenues:	\$ 65,000
Interest earned in current year:	\$ 0
Ending balance as of March 31, 2021:	\$ 130,100