

WE WAI KAI NATION
ANNUAL EXPENDITURE REPLACEMENT LAW, 2018

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, 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 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 or a law under paragraph 5(1)(a.1) 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 *We Wai Kai Nation Annual Expenditure Law, 2017* on May 29, 2017, which law was approved by the First Nations Tax Commission on June 5, 2017, and wishes to repeal that law and enact this replacement law in order to establish an updated annual budget for the expenditure of revenues raised in the current taxation year, to establish a capital reserve fund, and to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Expenditure Replacement Law, 2018*.

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;

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

“Assessment Law” means the *We Wai Kai Nation Property Assessment Law, 2012*;

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

“First Nation” means the We Wai Kai 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 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;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018, is attached as a Schedule 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 or in accordance with section 13.1 of the Act.

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.

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.

7. The Community Capital Projects reserve fund is hereby established for the purposes of additions and improvements of infrastructure in the community.

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.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

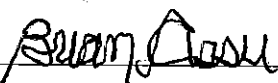
(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. The *We Wai Kai Nation Annual Expenditure Law, 2017* is hereby repealed in its entirety.

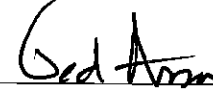
14. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of April, 2018, at Campbell River, in the Province of Columbia.

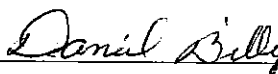
A quorum of Council consists of five (5) members of Council.



Chief Brian Assu

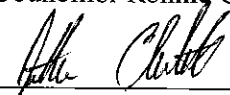


Councillor Ted Assu




Councillor Daniel Billy

Councillor Ronnie Chickite



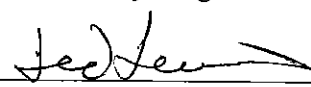
Councillor Jonathan Chickite



Councillor Kim Duncan



Councillor Cindy Inrig



Councillor Ted Lewis



Councillor Keith Wilson

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|--------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 81,474.20 |
| b. Service payment revenues | 692,123.52 |

TOTAL REVENUES	\$ 773,597.72
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PART 2: EXPENDITURES

- | | |
|--|------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | |
| b. General Administrative | 13,500.00 |
| c. BC Assessment | 1,200.00 |
| 2. Protection Services | |
| a. Policing | 4,000.00 |
| b. Firefighting | |
| c. Regulatory Measures | 5,000.00 |
| d. Other Protective Services | 70,000.00 |
| 3. Transportation | |
| a. Roads and Streets | 15,000.00 |
| b. Snow and Ice Removal | 1,000.00 |
| c. Parking | |
| d. Public Transit | 18,000.00 |
| e. Other Transportation | |
| 4. Community Development | |
| a. Planning and Zoning | 10,000.00 |
| 5. Environment Health Services | |
| a. Water Purification and Supply | |
| b. Sewage Collection and Disposal | |
| c. Garbage Waste Collection and Disposal | 5,000.00 |
| d. Recycling | 2,000.00 |
| e. Other Environmental Services | |
| 6. Contingency Amounts | \$ 1897.72 |
| 7. Transfers into Reserve Funds | |

a. Community Capital Projects 627,000.00

TOTAL EXPENDITURES \$ 773,597.72

PART 3: ACCUMULATED SURPLUS/DEFICIT


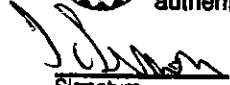
1. Accumulated Surplus – Local revenue carried forward from
The previous budget year \$ 0

2. Accumulated Deficit – Local revenue expenditures carried forward
From the previous budget year \$ 0

BALANCE \$ 0

Note: The First Nation has the following 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. BC Assessment \$ 1,200.00
b. City of Campbell River \$ 4,000.00

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CFPN copie certifiée
authentique de l'original
 / **APR 30 2018**
Signature Date

Appendix A
Reserve Fund Balances

1. Community Capital Projects

Beginning balance as of April 1, 2017:	\$ 0
Transfers out	
a. to current year's revenues:	\$ 0
b. to _____ reserve fund as a transfer:	\$ 0
c. moneys borrowed for another purpose:	\$ 0
Transfers in	
a. from current year's revenues:	\$ 627,000.00
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of March 31, 2018:	\$ 627,000.00

 **FNTC Certified True Copy**
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authentique de l'original
 **APR 30 2018**
Signature _____ Date _____