



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

***Penticton Indian Band  
Annual Expenditure Amending Law, 2019***

Dated at Vancouver, British Columbia this 12th day of December, 2019.

On behalf of the First Nations Tax Commission

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



**PENTICTON INDIAN BAND  
ANNUAL EXPENDITURE AMENDING LAW, 2019**

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 its property taxation laws; and

D. The Council of the First Nation enacted the *Penticton Indian Band Annual Expenditure Law, 2019* 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 Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Amending Law, 2019*.
2. The *Penticton Indian Band Annual Expenditure Law, 2019* 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 *Penticton Indian Band Annual Expenditure Law, 2019*.
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 7<sup>th</sup> day of November 2019, at IR No. 1 Penticton Indian Band Admin Office, in the Province of British Columbia.

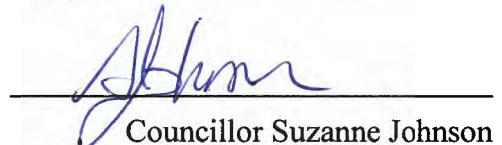
A quorum of Council consists of Five (5) members of Council.

  
\_\_\_\_\_  
Chief Chad Eneas

  
\_\_\_\_\_  
Councillor Clinton George

\_\_\_\_\_  
Councillor Ernest Jack

  
\_\_\_\_\_  
Councillor Inez Pierre

  
\_\_\_\_\_  
Councillor Suzanne Johnson

  
\_\_\_\_\_  
Councillor Joan Phillip

  
\_\_\_\_\_  
Councillor Elliott Tonasket

  
\_\_\_\_\_  
Councillor Fred Kruger

**SCHEDULE  
ANNUAL BUDGET**

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,070,424
2. Moneys from Reserve Funds	
a. Capital Reserve Fund	\$150,000

**TOTAL REVENUES: \$2,220,424**

**TOTAL EXPENDITURES: -**

1. General Government Expenditures	
a. General Administrative, includes IT, Communication, Rcrd Mgt.	\$223,468
b. Board of Review	\$9,000
c. Local Government Services Administration	\$167,800
d. Capital Expenditure- Administration Building	\$125,000
d. Allowance for Taxes in Dispute	\$45,000
e. Intergovernmental Affairs	\$150,000
f. Bad Debt Write off	\$12,500
2. Protection Services	
a. City of Penticton Fire Protection	\$250,000
b. PW: PIB Fire Protection	\$36,000
3. Transportation	
a. Roads and Streets	\$4,873
b. PW: PIB Public Works	\$100,000
4. Recreation and Cultural Services	
a. Channel Lands	\$20,000
5. Community Development	
a. Education	\$40,000
b. Home Owners Representation	\$5,000
c. Health	\$13,861
f. Daycare	\$40,000
g. Footprints	\$40,000
h. Lands Department	\$65,000
i. PIB Utilities	\$29,154
6. Environment Health Services	
a. Natural Resources	\$40,000
b. Water Purification and Supply	\$150,000
Roads and drainage	
Sewer collection disposal and treatment	
7. Other Services	
a. BC Assessment	\$35,000
b. Municipal Agreement RDOS	\$82,151
c. Hospital District	\$111,496

d. Library Services	\$36,135
e. City of Penticton Sewer agreement	\$32,000
f. PW: PIB Waste Management	\$13,144
<b>8. Grants</b>	
a. Homeowner Grant equivalents	\$380,000
<b>9. Contingency Amount</b>	\$48,000
<b>10. Transfers into Reserve Funds Funded by Revenues</b>	
a. Capital Reserve Fund	\$300,000
b. Contingency Reserve Fund	\$50,000
<b>TOTAL EXPENDITURES:</b>	<b>\$2,654,582</b>

**PART 3: ACCUMULATED SURPLUS/DEFICIT**

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 434,158
<b>BALANCE</b>	<b>\$ 0</b>

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	\$35,000
b. Municipal Agreement	\$82,151
c. PW: PIB Waste Management	\$13,144
d. Hospital District	\$111,496
e. Library Services	\$36,135
f. Penticton Sewage Agreement	\$32,000
g. City of Penticton Fire Protection	\$250,000

Note: This Budget includes the attached Appendix.

Appendix  
Reserve Fund Balances

1. Capital Reserve Fund

Beginning balance as of December 31, 2018 :	\$815,024
Transfers out	
a. to local revenue account:	\$150,000
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from local revenue account:	\$300,000
b. from Capital reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$13,027.82
Ending balance as of December 31, 2019:	\$978,051.82

2. Contingency Reserve Fund

Beginning balance as of December 31, 2018 :	\$278,404
Transfers out	
a. to local revenue account:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from local revenue account:	\$50,000
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$4,433.45
Ending balance as of December 31 2019:	\$332,837.45

**Appendix**  
**Development Cost Charge Budget and Reserve Fund Balances**

**A. Development Cost Charge Current Year Budget**

**Revenues:**

1. Development cost charge revenues to be collected in current year:	
(a)	\$
(b)	\$
(c)	\$
2. Moneys from development cost charge reserve funds to be expended in the current year:	
(a)	\$
(b)	\$
<b>Total Development Cost Charge Revenues:</b>	<b>\$</b>

**Expenditures:**

1. Development cost charge expenditures in the current year:	
(a)	\$
(b)	\$
2. Transfers into development cost charge reserve funds	
(a)	\$
(b)	\$
<b>Total Development Cost Charge Expenditures:</b>	<b>\$</b>
<b>Balance:</b>	<b>\$</b>

**B. Development Cost Charge Reserve Fund Balances**

1. [Name of development cost charge class]	
Beginning balance as of _____ 1, 20__ :	\$
Transfers out	
a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of _____ 31, 20__ :	\$
2. [Name of development cost charge class]	

Beginning balance as of _____ 1, 20__ :	\$
Transfers out	
a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of _____ 31, 20__ :	\$
3. [Name of development cost charge class]	
Beginning balance as of _____ 1, 20__ :	\$
Transfers out	
a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of _____ 31, 20__ :	\$