




**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 Shuswap Indian Band in the Province of British Columbia,

***Shuswap Indian Band  
Annual Expenditure Amending Law No.2, 2021***

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission



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



**SHUSWAP INDIAN BAND**  
**ANNUAL EXPENDITURE AMENDING LAW NO.2 , 2021**

**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 *Shuswap Indian Band Annual Expenditure Law, 2021* and the *Shuswap Indian Band Annual Expenditure Amending Law, 2021* 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 Shuswap Indian Band duly enacts as follows:


1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Amending Law No.2, 2021*.  
2. The *Shuswap Indian Band Annual Expenditure Law, 2021* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. Words and expressions used in this Law have the meanings given to them in the *Shuswap Indian Band Annual Expenditure Law, 2021*.

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 19<sup>th</sup> day of October, 2021, at Shuswap Reserve, in the Province of British Columbia.

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

  
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Chief Barbara Cote

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Councillor Tim Eugene

  
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Councillor Mark Thomas

**SCHEDULE  
ANNUAL BUDGET**

**PART 1: REVENUES**

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 628,859.45
2. Moneys from Reserve Funds	
a. Capital Infrastructure Replacement	\$ 355,000.00
<b>TOTAL REVENUES</b>	<b>\$ 983,859.45</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$230,119.59
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$45,000.00
c. Regulatory Measures	
d. Other Protective Services- Legal	\$5,000.00
3. Transportation	
a. Roads and Streets	\$365,000.00
b. Snow and Ice Removal	\$15,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	\$15,000.00
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	\$65,000.00

d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	\$50,000.00
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. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments TAS	\$3,000.00
d. Accelerated Debt Payments	
e. Other Fiscal Services- Board of Review	\$3,000.00
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service- RDEK Service Agreement	\$125,000.00
f. Other Service-	
g. Other Service-	
9. Grants:	
a. Home owner grant equivalents:	\$ 45,000.00
10. Contingency	\$ 46,739.86
11. Transfers into Reserve Funds	
a. Capital Infrastructure Replacement	\$ 75,000.00
b. Capital Infrastructure Improvement	\$ 75,000.00
<b>TOTALEXPENDITURES</b>	<b>\$1,162,859.45</b>

**PART 3: ACCUMULATED SURPLUS/DEFICIT**

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 179,000.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$

**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. RDEK- Service Agreement \$ 125,000.00
- b. RDEK- Fire Protection Agreement \$ 45,000.00

**Appendix**  
**Reserve Fund Balances**

1. Capital Infrastructure Replacement

Beginning balance as of April 1, 2021 : \$ 313,091.84

Transfers out

- a. to current year's revenues: \$355,000.00
- b. to \_\_\_\_\_ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from current year's revenues: \$ 75,000.00
- b. from \_\_\_\_\_ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 1,000.00

Ending balance as of March 31, 2022: \$ 34,091.84

2. Capital Infrastructure Improvement

Beginning balance as of April 1, 2021 : \$ 197,424.84

Transfers out

- a. to current year's revenues: \$
- b. to \_\_\_\_\_ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from current year's revenues: \$ 75,000.00
- b. from \_\_\_\_\_ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 1,500.00

Ending balance as of March 31, 2022: \$273,924.84