



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 Tk'emlúps te Secwépemc in the Province of British Columbia,

*TK'EMPLÚPS TE SECWÉPEMC ANNUAL EXPENDITURE LAW, 2025*

Dated at Kamloops, British Columbia this 17th day of July, 2025.



Deputy Chief Commissioner David Paul  
On behalf of the First Nations Tax Commission



**TĶEMLŪPS TE SECWÉPEMC**  
**ANNUAL EXPENDITURE LAW, 2025**

**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 or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tĳemlŭps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tĳemlŭps te Secwépemc Annual Expenditure Law, 2025*.

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;

“Assessment Law” means the *Tĳemlŭps te Secwépemc Property Assessment Law, 2023*;

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

“First Nation” means the Tĳemlŭps te Secwépemc, 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 as required by subsection 10(2) 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 *Tĳemlŭps te Secwépemc Property Taxation Law, 2023*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2025, and ending March 31, 2026, is attached as Schedules and the expenditures provided for in the Schedules 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 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.(1) The Schedules attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedules are a reference to the Schedules to 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 14 day of July, 2025, at Kamloops, in the Province of British Columbia.

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

#### **Law READING & ADOPTION DATES**

1<sup>st</sup> Reading the 8 day of JULY, 2025

2<sup>nd</sup> Reading the 8 day of JULY, 2025

3<sup>rd</sup> Reading and Enactment the 14 day of JULY, 2025

Final presentation for signature the 14 day of JULY, 2025

This Law is hereby passed at a duly convened meeting of the Council of the Tkemlúps te Secwépemc the 14 day of JULY, 2025.

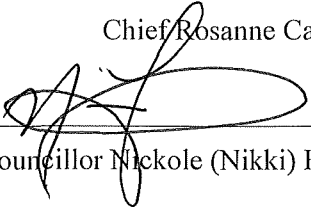
Being the majority of those members of the Council of the Tkemlúps te Secwépemc present. There are eight (8) Council members and a quorum of Council is four (4) members.

Number of members of the Council present at the meeting: 5.

This Law comes into force on the following day on which it is approved by the First Nations Tax Commission first and published.

Voting in favour of this law are the following members of the Council:

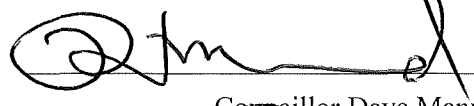
\_\_\_\_\_  
Chief Rosanne Casimir

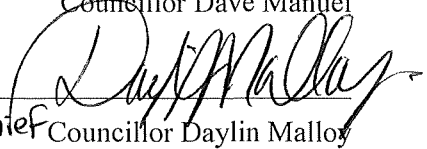
  
\_\_\_\_\_  
Councillor Nickole (Nikki) Fraser

\_\_\_\_\_  
Councillor Boyd Gottfriedson

  
\_\_\_\_\_  
Councillor Vicki Manuel

\_\_\_\_\_  
Councillor Thomas Blank

  
\_\_\_\_\_  
Councillor Dave Manuel

  
\_\_\_\_\_  
Acting Chief Councillor Daylin Malloy

  
\_\_\_\_\_  
Councillor Myron Thomas

**SCHEDULE A - SUMMARY**  
**ANNUAL BUDGET**

**PART 1: REVENUES**

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 12,008,616
i. KIB General	\$6,257,023
ii. Paul Lake	\$ 233,508
iii. Sun Rivers	\$5,518,085
b. Payments received in lieu of taxes	\$ 228,823
c. Property Transfer Tax Revenues	\$ 1,405,000
d. Miscellaneous (penalties, interest, fees)	\$ 452,315
<b>TOTAL REVENUES</b>	<b>\$ 14,094,754</b>

**PART 2: EXPENDITURES**

1. Schedule B – District 1 (KIB General)	\$ 17,314,495
2. Schedule C – District 2 (Paul Lake)	\$ 239,572
3. Schedule D – District 3 (Sun Rivers)	\$ 5,576,302
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,130,369</b>

**PART 3: ACCUMULATED SURPLUS/DEFICIT**

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 9,035,615
a. Property Transfer Tax Surplus	\$7,448,088
b. Property Tax Surplus	\$1,587,527
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ 0
<b>BALANCE</b>	<b>\$ 0</b>

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. City of Kamloops – Fire Protection Agreement	\$ 1,457,252
b. City of Kamloops – Sanitary Sewer Agreement	\$ 95,000
c. City of Kamloops – Transit Agreement	\$ 207,976
d. City of Kamloops – Sanitary Sewer (City User Fees)	\$ 447,617

e. Sun Rivers (Master Development Servicing Agreement)	\$ 1,421,954
--	--------------

Note: This Budget includes the attached Appendices.

## **SCHEDULE B - EXPENDITURES**

### **DISTRICT 1: KIB GENERAL**

1. General Government Expenditures	
a. Executive and Legislative	\$ 481,877
b. General Administrative	\$ 1,181,216
c. Other General Government	\$ 56,198
2. Protection Services	
a. Firefighting	\$ 573,002
3. Transportation	
a. Roads and Streets	\$ 4,048,565
b. Public Transit	\$ 413,667
c. Other Transportation	\$ 157,458
4. Recreation and Cultural Services	
a. Recreation	\$ 59,330
b. Culture	\$ 584,462
c. Other Recreation and Culture	\$ 92,548
5. Community Development	
a. Housing	\$ 1,795,748
b. Land Rehabilitation and Beautification	\$ 243,578
6. Environment Health Services	
a. Water Purification and Supply	\$ 195,730
b. Sewage Collection and Disposal	\$ 547,954
7. Other Services	
a. Health	\$ 351,317
b. Social Programs and Assistance	\$ 2,186,295
c. Agriculture	\$ 202,142
d. Education	\$ 1,890,338
e. Other Services (Chief Louis Center)	\$ 1,240,176
8. Grants:	
a. TteS Over 65 & Handicap or Veterans Grant (ADG)	\$ 248,831
b. TteS Regular Grant (HOG)	\$ 126,442
c. Not-for-Profit Grant	\$ 31,475
9. Contingency Amount	\$ 173,146
10. Transfers into Reserve Funds	
a. Capital Infrastructure and Reserve Fund	\$ 150,000

b. DCC Band Contribution	\$ 283,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,314,495</b>



## **SCHEDULE C - EXPENDITURES**

### **DISTRICT 2: PAUL LAKE**

1. General Government Expenditures	
a. General Administrative	\$ 23,957
b. Other General Government	\$ 1,842
2. Protection Services	
a. Firefighting	\$ 9,410
3. Transportation	
a. Roads and Streets	\$ 0
b. Public Transit	\$ 0
c. Other Transportation	\$ 0
4. Recreation and Cultural Services	
a. Recreation	\$ 0
b. Culture	\$ 0
c. Other Recreation and Culture	\$ 0
5. Community Development	
a. Housing	\$ 0
b. Land Rehabilitation and Beautification	\$ 0
6. Environment Health Services	
a. Water Purification and Supply	\$ 0
b. Sewage Collection and Disposal	\$ 0
7. Other Services	
a. Health	\$
b. Agriculture (Paul Lake Dam)	\$ 152,871
c. Education	\$
8. Grants:	
a. TteS Over 65 or Handicap or Veterans Grant (ADG):	\$ 29,484
b. TteS Regular Grant (HOG)	\$ 19,612
9. Contingency Amount	\$ 2,396
<b>TOTAL EXPENDITURES</b>	<b>\$ 239,572</b>

## **SCHEDULE D - EXPENDITURES**

### **DISTRICT 3: SUN RIVERS**

1. General Government Expenditures	
a. General Administrative	\$ 1,481,162
b. Other General Government	\$ 30,415
2. Protection Services	
a. Firefighting	\$ 663,904
3. Transportation	
a. Roads and Streets (Road Works, Street Lighting)	\$ 451,934
b. Snow and Ice Removal	\$ 228,935
c. Public Transit	\$ 107,191
d. Other Transportation	\$ 20,781
4. Recreation and Cultural Services	
a. Recreation	\$ 7,830
b. Culture	\$ 77,136
c. Other Recreation and Culture (City Service User Fees)	\$ 370,838
5. Community Development	
a. Housing	\$ 101,248
b. Land Rehabilitation and Beautification (Parks / Landscaping)	\$ 130,262
6. Environment Health Services	
a. Water Purification and Supply (Domestic Water/Water Treatment Plant)	\$ 267,564
b. Sewage Collection and Disposal (Wastewater, Storm Collection)	\$ 356,968
7. Other Services	
a. Health	\$ 46,366
b. Agriculture (Irrigation Water)	\$ 339,720
c. Education	\$ 223,488
8. Grants:	
a. TteS Over 65 or Handicap or Veterans Grant (ADG):	\$ 382,257
b. TteS Regular Grant (HOG):	\$ 232,540
9. Contingency Amount	\$ 55,763
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,576,302</b>

**Appendix A**  
**Reserve Fund Balances for Revenues Included in Part 1 of the Schedule**

**1. Development Cost Charge Band Contribution Expense Fund**

Beginning balance as of April 1, 2025:	\$ 1,595,994
Transfers out	
a. to current year's revenues:	\$ 0
b. to Transportation reserve fund as a transfer:	
c. moneys borrowed for another purpose:	\$ 0
Transfers in	
a. from current year's revenues:	\$ 283,000
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 221,610
Ending balance as of March 31, 2026:	\$ 2,100,604

**2. Capital Infrastructure Replacement & Improvement Reserve Fund**

Beginning balance as of April 1, 2025:	\$ 2,251,227
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:	\$ 150,000
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 86,046
Ending balance as of March 31, 2026:	\$ 2,487,273

**Appendix B**  
**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) DCC Sewer Facilities	\$ 4,475
(b) DCC Stormwater	\$ 1,293
(c) DCC Transportation	\$ 277,959
(d) DCC Parks/Recreation	\$ 90
(c) DCC Water	\$ 33,962

<b>Total Development Cost Charge Revenues:</b>	<b>\$ 317,779</b>
--	-------------------

Expenditures:

1. Development cost charge expenditures in the current year:	
(a)	\$ 0
2. Transfers into development cost charge reserve funds	
(a) DCC Sewer	\$ 4,475
(b) DCC Stormwater	\$ 1,293
(c) DCC Transportation	\$ 277,959
(d) DCC Parks/Recreation	\$ 90
(c) DCC Water	\$ 33,962

Total Development Cost Charge Expenditures:	\$ 317,779
---	------------

Balance:	\$ 0
----------	------

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

**1. Sewer**

Beginning balance as of April 1, 2025:	\$ 140,930
--	------------

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<br>current budget year (estimated): | \$ 4,475 |
| b. from _____ development cost charge reserve fund as a transfer into fund:                | \$       |

c. borrowed moneys repaid to fund:	\$	
Interest earned in current year:	\$	1,013
Ending balance as of March 31, 2026:	\$	146,418

## 2. Stormwater

Beginning balance as of April 1, 2025:	\$	86,487
--	----	--------

### 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):	\$	1,293
b. from _____ development cost charge reserve fund as a transfer into fund:	\$	
c. borrowed moneys repaid to fund:	\$	

Interest earned in current year:	\$	1,036
----------------------------------	----	-------

Ending balance as of March 31, 2026:	\$	88,816
--------------------------------------	----	--------

## 3. Transportation

Beginning balance as of April 1, 2025:	\$	6,100,336
--	----	-----------

### 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):	\$	277,959
b. from Development Cost Charge Band Contribution fund as a transfer into fund:	\$	
c. borrowed moneys repaid to fund:	\$	

Interest earned in current year:	\$	62,399
----------------------------------	----	--------

Ending balance as of March 31, 2026:	\$	6,440,694
--------------------------------------	----	-----------

## 4. Parks/Recreation

Beginning balance as of April 1, 2025:	\$	24,720
--	----	--------

### 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):	\$ 90
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 492
Ending balance as of March 31, 2026:	\$ 25,302

## 5. Water

Beginning balance as of April 1, 2025:	\$ 2,783,807
--	--------------

### Transfers out

a. to current year development cost charge revenues:	\$
b. _____ 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):	\$ 33,962
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 11,322
Ending balance as of March 31, 2026:	\$ 2,829,091