



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

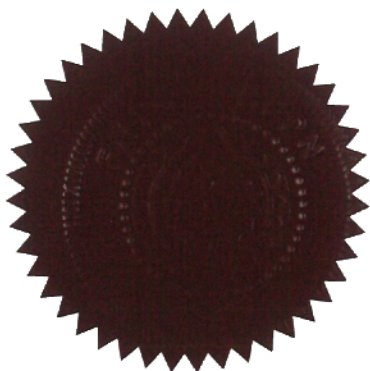
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tk'emlúps te Secwépemc in the Province of British Columbia,

***Tk'emlúps te Secwépemc Annual Expenditure Law, 2018***

Dated at Kamloops, British Columbia the 25th day of June, 2018.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner  
First Nations Tax Commission



**TK'EMLÚPS TE SECWÉPEMC**  
**ANNUAL EXPENDITURE 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 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 Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Expenditure 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;

“Assessment Law” means the *Kamloops Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Tk'emlúps 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 the 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 *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as Schedules A-D 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 Schedules.

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.

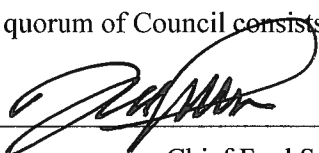
12.(1) The Schedules attached to this Law, including the Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedules is 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<sup>th</sup> day of June, 2018, at Kamloops, in the Province of British Columbia.

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

  
\_\_\_\_\_  
Chief Fred Seymour

  
\_\_\_\_\_  
Councillor Nacoma George

\_\_\_\_\_  
Councillor Howard Campbell

\_\_\_\_\_  
Councillor Katy Gottfriedson

  
\_\_\_\_\_  
Councillor Eagle Casimir

  
\_\_\_\_\_  
Councillor Jeanette Jules

  
\_\_\_\_\_  
Councillor Rosanne Casimir

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

**PART 1: REVENUES**

<b>1. Local revenues to be collected in budget year:</b>		<b>\$8,268,577.36</b>
a. Property Tax Revenues		\$6,995,163.36
KIB General	\$3,579,930.13	
Paul Lake	\$189,458.44	
Sun Rivers	\$3,225,774.79	
b. Penalty & Interest		\$95,249
KIB General	\$61,822.00	
Paul Lake	\$3,244.00	
Sun Rivers	\$30,183.00	
c. CN Grant in Lieu of Tax		\$198,094
d. BC Hydro FNCDF Agreement		\$42,553
c. Deposit Interest		\$32,000
d. Miscellaneous Revenue		\$360
e. Search Fee		\$5,175
i. KIB General	\$1,570	
ii. Paul Lake	\$210	
iii. Sun Rivers	\$3,395	
f. Property Transfer Tax		\$899,983
i. KIB General		
ii. Paul Lake	\$79,947	
iii. Sun Rivers	\$820,036	
<b>2. Development Cost Charges Revenues</b>		<b>199,980</b>
a. Sewer Facilities	\$2,560	
b. Stormwater Facilities	\$2,860	
c. Transportation Facilities	\$149,920	
d. Providing and improving parks and recreation land	\$1,380	
e. Water Facilities	\$43,260	
<b>TOTAL REVENUES</b>		<b>\$8,468,557.36</b>

**PART 2 : EXPENDITURES**

1. Schedule B District 1 (KIB General)	\$5,019,897.13
2. Schedule C District 2 (Paul Lake)	\$192,702.44
3. Schedule D District 3 (Sun Rivers)	\$3,255,957.79
<b>TOTAL EXPENDITURES</b>	<b>\$8,468,557.36</b>

**PART 3 : ACCUMULATED SURPLUS/DEFICIT**

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$0
2. Accumulted Deficit – Local revenue expenditures carried forward from the previous budget year	\$0
<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 period:

a. City of Kamloops – Fire Protection Agreement	\$1,030,891.40
b. City of Kamloops – Sanitary Sewer Agreement	\$ 160,000.00
c. Sage Meadows	\$ 14,847.00
d. Tagish	\$ 42,128.00
e. Wind Chimes	\$ 9,230.00
f. South Bend	\$ 10,758.00

Note: This Budget includes the two attached Appendices.

- a. Appendix A – Reserve Fund Balances
- b. Appendix B – Development Cost Charges Reserve Funds

## **SCHEDULE B – EXPENDITURES**

### **DISTRICT 1**

**(KIB General)**

#### **PART 2: EXPENDITURES**

<b>1. General Government Expenditures</b>		<b>\$625,635.16</b>
a. Executive and Legislative	\$124,588	
b. General Administrative	\$473,127.16	
c. Other General Government	\$27,919	
<b>2. Protection Services</b>		<b>\$331,862</b>
a. Firefighting	\$ 326,830	
b. 911 Emergency Services	\$ 901	
c. Other Protective Services	\$4,131	
<b>3. Transportation</b>		<b>\$977,358</b>
a. Public Transit	\$770,091	
b. Snow & Ice Removal	\$152,517	
c. Roads & Streets	\$54,750	
<b>4. Recreation and Cultural Services</b>		<b>\$564,239</b>
a. Recreation	\$223,721	
b. Cultural	\$120,486	
c. Heritage Protection	\$215,461	
b. Other Recreation & Culture	\$4,571	
<b>5. Community Development</b>		<b>\$510,824.79</b>
a. Housing	\$347,184	
b. Other Regional Planning and Development	\$163,640.79	
<b>6. Environment Health Services</b>		<b>\$65,445</b>
a. Health and Safety	\$35,037	
b. Environment	\$30,408	
<b>7. Fiscal Services</b>		<b>\$2,500</b>
a. Other Debt Charges	\$2,500	
<b>8. Other Services</b>		<b>\$475,229</b>
a. Health	\$225,000	
b. Social Programs and Assistance	\$217,352	
d. Education	\$32,877	
<b>9. Grants</b>		<b>\$341,293</b>
a. Homeowner Grants	\$145,942	
b. Additional Grants	\$195,351	
<b>10. Contingency Amounts</b>		<b>\$492,531.18</b>
a. Contingency Amounts	\$492,532.18	

<b>10. Transfers into reserve funds</b>		<b>\$433,000</b>
a. Capital Infrastructure Replacement & Improvement Reserve Fund	\$150,000	
b. Development Cost Charge Band Contribution Expense	\$283,000	
<b>11. Transfers into DCC Reserve Funds</b>		<b>\$199,980</b>
a. Sewer Facilities	\$2,568	
b. Stormwater Facilities	\$2,860	
c. Transportation Facilities	\$149,920	
d. Providing & improving parks and recreation land	\$1,380	
e. Water Facilities	\$43,260	
<b>TOTAL EXPENDITURES:</b>		<b>\$5,019,897.13</b>

## **SCHEDULE C – EXPENDITURES**

### **DISTRICT 2 (Paul Lake)**

#### **PART 2: EXPENDITURES**

<b>1. Paul Lake – General Government Expenditures</b>	<b>\$ 20,391.00</b>
a. General Administrative	
b. Other General Government	
<b>2. Protection Services</b>	<b>\$ 7,253.00</b>
a. Firefighting	
b. Other Protective Services	
<b>3. Transportation</b>	<b>\$ 37,619.00</b>
a. Roads and Streets	
b. Snow and Ice Removal	
<b>4. Recreation and Cultural Services</b>	<b>\$ 38,473.00</b>
a. Culture	
b. Heritage Protection	
<b>5. Community Development</b>	<b>\$ 41,474.44</b>
a. Education	
<b>6. Grants</b>	<b>\$ 45,565.00</b>
a. First Nations (FN) Homeowner Grants	
b. FN Additional Grants	
<b>7. Contingency Amount</b>	<b>\$ 1,927.00</b>
a. Contingency Amount	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 192,702.44</b>



## **SCHEDULE D – EXPENDITURES**

### **DISTRICT 3 (Sun Rivers)**

#### **PART 2: EXPENDITURES**

<b>1. General Government Expenditures</b>	<b>\$ 390,938.00</b>
a. General Administrative	
b. Other General Government	
<b>2. Protection Services</b>	<b>\$ 616,882.00</b>
a. Firefighting	
b. Other Protective Services	
<b>3. Transportation</b>	<b>\$738,865.00</b>
a. Roads and Street	
b. Snow and Ice Removal	
<b>4. Recreation and Cultural Services</b>	<b>\$ 471,195.79</b>
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
<b>5. Community Development</b>	<b>\$ 350,000.00</b>
a. Housing	
<b>6. Other Services</b>	<b>\$ 213,000.00</b>
a. Social Programs and Assistance	
b. Education	
<b>7. Grants</b>	<b>\$ 439,718.00</b>
a. First Nations (FN) Homeowner Grants	
b. FN Additional Grants	
<b>8. Contingency Amount</b>	<b>\$ 35,359.00</b>
a. Contingency Amount	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,255,957.79</b>

APPENDIX A  
Reserve Fund Balances

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

Beginning balance as of April 1, 2018: \$ 1,150,247.86

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: \$ 283,000.00
- b. from \_\_\_\_\_ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 9,768.39

Ending balance as of March 31, 2019: \$ 1,443,016.10

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

Beginning balance as of April 1, 2018: \$ 1,071,808.88

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: \$ 150,000.00
- b. from \_\_\_\_\_ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 9,670.36

Ending balance as of March 31, 2019: \$ 1,231,479.24

**APPENDIX B**  
**Development Cost Charges Reserve Fund Balances**

**1. Sewer Facilities**

Beginning balance as of April 1, 2018: \$ 57,594.87

Transfers out

- a. to local revenue account: \$
- b. to \_\_\_\_\_ DCC reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. DCC revenues to be collected in budget year (estimated): \$ 2,560
- b. from \_\_\_\_\_ DCC reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 44.66

Ending balance as of March 31, 2019: \$ 60,199.53

**2. Stormwater Facilities**

Beginning balance as of April 1, 2018: \$ 18,268.73

Transfers out

- a. to local revenue account: \$
- b. to \_\_\_\_\_ DCC reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. DCC revenues to be collected in budget year (estimated): \$ 2,860
- b. from \_\_\_\_\_ DCC reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 45.67

Ending balance as of March 31, 2019: \$ 27,660.91

**3. Transportation Facilities**

Beginning balance as of April 1, 2018: \$ 1,620,860.09

Transfers out

- a. to local revenue account: \$
- b. to \_\_\_\_\_ DCC reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. DCC revenues to be collected in budget year (estimated): \$ 149,920.00
- b. from \_\_\_\_\_ DCC reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year:	\$ 2,750.48
Ending balance as of March 31, 2019:	\$ 1,773,530.57
<b>4. Providing and Improving Parks and Recreation Land</b>	
Beginning balance as of April 1, 2018:	\$ 11,456.87
Transfers out	
a. to local revenue account:	\$
b. to _____ DCC reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	\$ 1,380.00
b. from _____ DCC reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 21.67
Ending balance as of March 31, 2019:	\$ 12,858.54
<b>5. Water Facilities</b>	
Beginning balance as of April 1, 2018:	\$ 333,522.99
Transfers out	
a. to local revenue account:	\$
b. to _____ DCC reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	\$ 43,260.00
b. from _____ DCC reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 499.08
Ending balance as of March 31, 2019:	\$ 377,282.07