



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, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission



David Paul – Deputy Chief Commissioner
First Nations Tax Commission



TK'EMLÚPS TE SECWÉPEMC
ANNUAL EXPENDITURE LAW, 2016

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 wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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, 2016*

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;

“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 *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“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 property taxation law;

“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, 2016, and ending March 31, 2017, is attached as Schedules A - D and the expenditures provided for in the Schedules are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) sections 1 of Part 1 of the Schedule A; and

(b) all of the Schedules B-D, except for sections 8, 10, and 11, in Schedule B, section 4 in Schedule C, and section 7 in Schedule D.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

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 forms part of and are 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 14th day of June, 2016, at Kamloops, in the Province of British Columbia .

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



Chief Fred Seymour



Councillor Howard Campbell



Councillor Eagle Casimir



Councillor Rosanne Casimir



Councillor Nacoma George

Councillor Katy Gottfriedson



Councillor Jeanette Jules



Councillor Viola Thomas

SCHEDULE A - SUMMARY
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax		\$6,641,273
KIB General	\$3,370,742	
Paul Lake	\$166,647	
Sun Rivers	\$3,103,884	
b. Penalty & Interest		\$48,304
KIB General	\$27,000	
Paul Lake	\$3,244	
Sun Rivers	\$18,060	

2. Other Revenue: **\$267,567**

a. CN Grant in Lieu of Tax	\$189,719
b. BC Hydro FNCDF Agrmt	\$42,553
c. Deposit Interest	\$32,000
d. Miscellaneous Revenue	\$110
e. Search Fee	\$3,185

3. Development Cost Charges Revenues **\$356,775**

a. Sewer Facilities	\$6,490
b. Stormwater Facilities	\$2,855
c. Transportation Facilities	\$289,490
d. Providing and improving parks and recreation land	\$1,110
e. Water Facilities	\$56,830

TOTAL REVENUES **\$7,313,919**

PART 2: EXPENDITURES

1. KIB General (Schedule B)	\$4,022,084
2. Paul Lake (Schedule C)	\$169,891
3. Sun Rivers (Schedule D)	\$3,121,944
TOTAL EXPENDITURES	\$7,313,919

PART 3: ACCUMULATED SUPLUS/DEFICIT

1. Accumulated Surplus - Local revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit - Local revenue expenditures carried forward from the previous budget year	\$0

BALANCE	\$0.00
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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 | \$ 974,547.30 |
| b. City of Kamloops – Sanitary Sewer Agreement | \$ 160,000.00 |

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

1. KIB - General Government Expenditures		883,849
a. Executive and Legislative	\$140,482.00	
b. General Administrative	\$440,519.00	
d. Other General Government	\$302,848.00	
2. Protection Services		\$298,803
a. Firefighting	\$298,803.00	
3. Transportation		\$839,606
a. Public Transit (Domestic and Maintenance)	\$549,572.00	
b. Snow & Ice Removal (Public Works)	\$152,517.00	
c. Roads and Streets (P and E)	\$137,517.00	
4. Recreation and Cultural Services		\$135,747
a. Culture	\$28,750.00	
b. Cultural (CRM Wood Arbour)	\$82,854.00	
c. Heritage Protection (DRI)	\$23,011.00	
d. Other Recreation and Culture (City Service User Fees)	\$1,132.00	
5. Community Development		\$145,362
a. Education	\$116,194.00	
b. Housing	\$22,184.00	
c. Tourism (Museum)	\$6,984.00	
6. Environment Health Services		\$131,613
a. Health And Safety	\$80,000.00	
b. Environment	\$51,613.00	
7. Other Services		\$418,133
a. Social Programs and Assistance	\$231,941.00	
b. Other Services (Day Scholar)	\$131,192.00	
c. Education (Band School)	\$55,000.00	
8. Grants		\$171,209
a. First Nations (FN) Homeowner Grants	\$80,132.00	
b. FN Additional Grants	\$91,077.00	
9. Contingency Amounts		\$207,987
a. Contingency Amounts	\$207,987.00	
10. Transfers into reserve funds		\$433,000
a. Capital Infrastructure Replacement & Improvement Reserve Fund	\$150,000.00	
b. Development Cost Charge Band Contribution Expense Fund	\$283,000.00	
11. Transfers into DCC Reserve Funds		\$356,775
a. Sewer Facilities	\$6,490.00	
b. Stormwater Facilities	\$2,855.00	
c. Transportation Facilities	\$289,490.00	
d. Providing and improving parks and recreation land	\$1,110.00	

e. Water Facilities

\$56,830.00

TOTAL EXPENDITURES:

\$4,022,084

**SCHEDULE C – EXPENDITURES
DISTRICT 2
(Paul Lake)**

PART 2: EXPENDITURES

1. Paul Lake - General Government Expenditures		\$17,999
a. Executive and Legislative	\$16,665	
b. General Administrative (BCA)	\$1,334	
2. Protection Services		\$5,400
a. Firefighting	\$5,400	
3. Community Development		\$65,934
a. Heritage Protection - Rights And Title	\$65,934	
4. Grants		\$43,049
a. First Nations (FN) Homeowner Grants	\$21,170	
b. FN Additional Grants	\$21,879	
5. Contingency Amounts		\$1,666
a. Contingency Amounts	\$1,666	
6. Local Development Servicing Agreement		\$35,843
a. Local Development Servicing Agreement	\$35,843	
TOTAL EXPENDITURES:		\$169,891

**SCHEDULE D – EXPENDITURES
DISTRICT 3
(Sun Rivers)**

PART 2: EXPENDITURES

1. Sun Rivers - General Government Expenditures	\$336,138
a. Executive and Legislative	\$316,772
b. General Administrative (BCA)	\$19,366
2. Protection Services	\$635,220
a. Firefighting	\$635,220
3. Recreation and Cultural Services	\$223,108
a. Recreation	\$223,108
4. Community Development	\$564,864
a. Housing	\$325,614
b. Other Recreation (City Service User Fee)	\$239,250
5. Environment Health Services	\$20,000
a. Garbage Waste Collection and Disposal	\$20,000
6. Other Services	\$140,000
a. Other Services (Elders & Youth)	\$140,000
7. Grants	\$384,217
a. First Nations (FN) Homeowner Grants	\$193,750
b. FN Additional Grants	\$190,467
8. Contingency Amounts	\$31,169
a. Contingency Amounts	\$31,169
9. Local Development Servicing Agreement	\$787,228
a. Local Development Servicing Agreement	\$787,228
TOTAL EXPENDITURES:	\$3,121,944.18

Appendix A
Reserve Fund Balances

1. Development Cost Charge Band Contribution Expense Fund

Beginning balance as of April 1, 2016 : \$ 568,666.12

Transfers out

- a. to local revenue account: \$ 0.00
- b. to _____ reserve fund as a transfer: \$ 0.00
- c. moneys borrowed for another purpose: \$ 0.00

Transfers in

- a. from local revenue account: \$ 283,000.00
- b. from _____ reserve fund as a transfer to fund: \$ 0.00
- c. borrowed moneys repaid to fund: \$ 0.00

Interest earned in current year (estimated): \$ 4,101.06

Ending balance as of March 31, 2017: \$ 855,767.18

2. Capital Infrastructure Replacement & Improvement Reserve Fund

Beginning balance as of April 1, 2016 : \$ 698,204.40

Transfers out

- a. to local revenue account: \$ 0.00
- b. to _____ reserve fund as a transfer: \$ 0.00
- c. moneys borrowed for another purpose: \$ 0.00

Transfers in

- a. from local revenue account: \$ 150,000.00
- b. from _____ reserve fund as a transfer to fund: \$ 0.00
- c. borrowed moneys repaid to fund: \$ 0.00

Interest earned in current year (estimated): \$ 3,181.02

Ending balance as of March 31, 2017: \$ 851,385.42

APPENDIX B
Development Cost Charges Reserve Fund Balances

1. Sewer Facilities

Beginning balance as of April 1, 2016: \$ 23,172.39

Transfers out

- a. to local revenue account: \$ 0.00
- b. to _____ DCC reserve fund as a transfer: \$ 0.00
- c. moneys borrowed for another purpose: \$ 0.00

Transfers in

- a. DCC revenues to be collected in budget year (estimated): \$ 6,490.00
- b. from _____ DCC reserve fund as a transfer to fund: \$ 0.00
- c. borrowed moneys repaid to fund: \$ 0.00

Interest earned in current year (estimated): \$ 1,055.86

Ending balance as of March 31, 2017: \$ 30,718.25

2. Stormwater Facilities

Beginning balance as of April 1, 2016: \$ 4,785.05

Transfers out

- a. to local revenue account: \$ 0.00
- b. to _____ DCC reserve fund as a transfer: \$ 0.00
- c. moneys borrowed for another purpose: \$ 0.00

Transfers in

- a. DCC revenues to be collected in budget year (estimated): \$ 2,855.00
- b. from _____ DCC reserve fund as a transfer to fund: \$ 0.00
- c. borrowed moneys repaid to fund: \$ 0.00

Interest earned in current year (estimated): \$ 21.80

Ending balance as of March 31, 2017: \$ 7,661.85

3. Transportation Facilities

Beginning balance as of April 1, 2016: \$329,315.13

Transfers out

- a. to local revenue account: \$ 0.00
- b. to _____ DCC reserve fund as a transfer: \$ 0.00
- c. moneys borrowed for another purpose: \$ 0.00

Transfers in

- a. DCC revenues to be collected in budget year (estimated): \$ 289,490.00
- b. from _____ DCC reserve fund as a transfer to fund: \$ 0.00

c. borrowed moneys repaid to fund:	\$ 0.00
Interest earned in current year (estimated):	\$ 1,500.36
Ending balance as of March 31, 2017:	\$ 620,305.49

4. Providing and improving parks and recreation land

Beginning balance as of April 1, 2016:	\$ 1,422.67
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Transfers out

a. to local revenue account:	\$ 0.00
b. to _____ DCC reserve fund as a transfer:	\$ 0.00
c. moneys borrowed for another purpose:	\$ 0.00

Transfers in

a. DCC revenues to be collected in budget year (estimated):	\$ 1,110.00
b. from _____ DCC reserve fund as a transfer to fund:	\$ 0.00
c. borrowed moneys repaid to fund:	\$ 0.00

Interest earned in current year (estimated):	\$ 6.48
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Ending balance as of March 31, 2017:	\$ 2,539.15
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5. Water Facilities

Beginning balance as of April 1, 2016:	\$ 45,023.80
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Transfers out

a. to local revenue account:	\$ 0.00
b. to _____ DCC reserve fund as a transfer:	\$ 0.00
c. moneys borrowed for another purpose:	\$ 0.00

Transfers in

a. DCC revenues to be collected in budget year (estimated):	\$ 56,830.00
b. from _____ DCC reserve fund as a transfer to fund:	\$ 0.00
c. borrowed moneys repaid to fund:	\$ 0.00

Interest earned in current year (estimated):	\$ 205.13
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Ending balance as of March 31, 2017:	\$ 102,058.93
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