



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 Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Amendment Law, 2015

Dated at Kamloops, British Columbia this 29th day of October, 2015.

On behalf of the First Nations Tax Commission

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



SQUAMISH NATION
ANNUAL EXPENDITURE AMENDMENT LAW, 2015

WHEREAS:

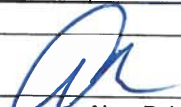
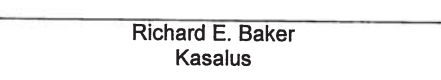
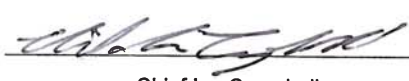
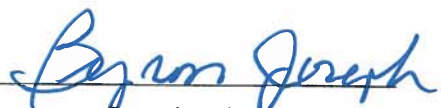
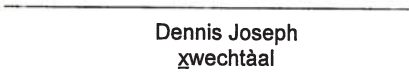
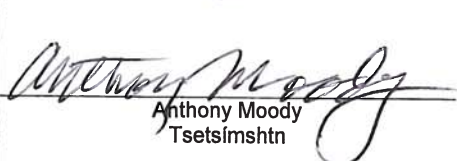
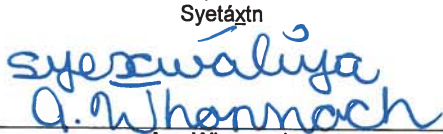
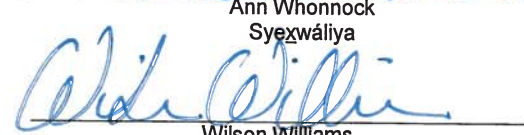
- A. Council of the Squamish Nation enacted the *Squamish Nation Annual Expenditure Law, 2015*; and
B. A supplementary assessment roll was later completed, resulting in additional revenue.

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Amendment Law, 2015*.
2. In this Law:
 “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act; and
 “Annual Expenditure Law” means the *Squamish Nation Annual Expenditure Law, 2015*.
3. The First Nation’s annual budget for the year beginning January 1, 2015, and ending December 31, 2015, and interim budget for the year beginning January 1, 2016, and ending December 31, 2016, attached as Schedule 1 to the Annual Expenditure Law is hereby repealed and replaced with the amended annual budget for the year beginning January 1, 2015, and ending December 31, 2015, and interim budget for the year beginning January 1, 2016, and ending December 31, 2016, attached as Schedule 1 to this Law.
4. The Schedule attached to this Law forms part of and is an integral part of this Law.
5. 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 28 day of October, 2015, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT: 320 SEYMOUR BLVD NORTH VANCOUVER, B. C.	
	DATED: <u>October 28, 2015</u>	
	MOVED BY: <u>Christopher</u>	SECONDED BY <u>Chief Dick</u>

 Alroy Baker K'etximtñ	 Deborah Baker K'ána	
 Richard E. Baker Kasalus	 Veronica Baker Tiyaltenaat	 Chief Ian Campbell Xálek/Sekyú Siyam
 Carla George Kwitelut/Kwelaw'ikw	 Byron Joseph Ts'élkwilem Siyam	 Dennis Joseph xwechtáal
 Joshua Joseph Skwetsi7meltxw	 Christopher Lewis Syetáxtñ	 Danielle Mellish
 Anthony Moody Tsetsimshtñ	 Ann Whonnock Syexwáliya	 Chief Richard Williams Xwélxwelacha Siyam
	 Wilson Williams	

**SCHEDULE 1
AMENDED ANNUAL BUDGET AND INTERIM BUDGET**

	Annual Budget 2015	Interim Budget 2016
PART 1: REVENUES		
Local revenues for current fiscal year:		
Property Tax	9,001,581	9,001,581
Taxation for the Provision of Services		
Business Activity Taxes		
Development Cost Charges Revenues		
Proceeds from borrowing		
Accumulated Surplus - Local revenues carried over from the previous fiscal year		
Accumulated Deficit - Local revenues carried over from the previous fiscal year		
Reserve fund revenues		
Squamish Nation Own Source Revenue Contribution	7,048,849	7,048,849
TOTAL REVENUES	16,050,430	16,050,430
PART 2: EXPENDITURES		
General Government Expenditures		
Executive and Legislature	2,266,272	2,266,272
General Administrative	2,753,088	2,753,088
Other General Government	3,432,401	3,432,401
TOTAL	8,451,761	8,451,761
Protection Services		
Policing	0	0
Firefighting	0	0
Regulatory Measures	0	0
Other Protective Services	25,478	25,478
TOTAL	25,478	25,478
Transportation and Communication		
Roads and Streets	267,457	267,457
Snow and Ice Removal	0	0
Parking	0	0
Public Transit	0	0
Other Transportation and Communication	0	0
TOTAL	267,457	267,457
Recreation and Culture		
Recreation	730,732	730,732
Culture	236,088	236,088
Heritage Protection		
Other recreation and culture	323,715	323,715
TOTAL	1,290,535	1,290,535
Community Development		
Education	0	0
Housing	598,211	598,211
Planning and Zoning	49,312	49,312
Community Planning	32,997	32,997
Economic Development Program	0	0
Tourism	0	0
Trade and Industry	0	0
Land Rehabilitation and Beautification	0	0
Other Regional Planning and Development	0	0
TOTAL	680,520	680,520
Environment Health Services		
Water purification and supply	0	0
Sewage collection and disposal	0	0
Garbage, waste collection and disposal	0	0
Recycling	0	0
Other environmental services	1,072,641	1,072,641
TOTAL	1,072,641	1,072,641
Fiscal Services		
Long-term Payments to the First Nations Finance Authority	0	0
Interim Financing Payments to the First Nations Finance Authority	0	0
Other Payments	0	0
Accelerated Debt Payments	0	0
Other Fiscal Services	858,874	858,874
TOTAL	858,874	858,874

2015 Squamish Nation Budget

District Expenditures on Local Services

Capilano Taxation

Squamish Nation Own Source Revenue Contribution	2,444,974
Tax Revenue	7,278,743
TOTAL REVENUES	9,723,716

Property Related Expenditures	9,723,716
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Home Owner Grant Expense	43,414
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General Government Expenditures	5,220,142
Protection Services	10,727
Transportation and Communication	193,167
Environment Health Services	282,703
Recreation and culture	479,841
Community development	341,301
Fiscal Services	620,309
Other Services	-

Contingency	288,894
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Comprehensive Service Agreement	2,243,218
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EXPENDITURES SHORT / OVER	-
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Mission Taxation

Squamish Nation Own Source Revenue Contribution	2,002,547
Tax Revenue	266,004
TOTAL REVENUES	2,268,551

Property Related Expenditures	2,268,551
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Home Owner Grant Expense	9,319
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General Government Expenditures	1,322,108
Protection Services	2,917
Transportation and Communication	40,806
Environment Health Services	150,542
Recreation and culture	200,741
Community development	279,994
Fiscal Services	131,038
Other Services	-

Contingency	61,028
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Comprehensive Service Agreement	70,059
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EXPENDITURES SHORT / OVER	-
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Seymour Taxation

Squamish Nation Own Source Revenue Contribution	- 72,988
Tax Revenue	1,309,385
TOTAL REVENUES	1,236,396

Property Related Expenditures	1,236,396
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Home Owner Grant Expense	396
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General Government Expenditures	515,254
Protection Services	612
Transportation and Communication	8,401
Environment Health Services	32,575
Recreation and culture	43,059
Community development	49,466
Fiscal Services	26,978
Other Services	-

Contingency	12,565
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Comprehensive Service Agreement	547,092
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EXPENDITURES SHORT / OVER	-
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Squamish Taxation

Squamish Nation Own Source Revenue Contribution	2,674,317
Tax Revenue	147,449
TOTAL REVENUES	2,821,766

Property Related Expenditures	2,821,766
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Home Owner Grant Expense	3,482
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General Government Expenditures	1,394,257
Protection Services	11,222
Transportation and Communication	25,083
Environment Health Services	606,821
Recreation and culture	566,895
Community development	9,760
Fiscal Services	80,550
Other Services	-

Contingency	37,514
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Comprehensive Service Agreement	86,183
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EXPENDITURES SHORT / OVER	-
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Other Services		
Health	0	0
Social Programs and Assistance	0	0
Agriculture	0	0
Education	0	0
Other Service - Purchased Local gov't services	2,946,552	2,946,552
TOTAL	2,946,552	2,946,552
Taxes Collected for Other Governments	0	0
Grants		
Home Owners Grant	56,612	56,612
TOTAL	56,612	56,612
Contingency	400,000	400,000
Transfers into reserve funds	-	-
Repayment of moneys borrowed from reserve funds	-	-
TOTAL EXPENDITURES	16,050,430	16,050,430
<u>BALANCE</u>	<u>0</u>	<u>0</u>