



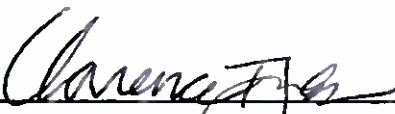
First Nations Tax Commission
Commission de la fiscalité des premières nations

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, 2014

Dated at Halifax, Nova Scotia this 25th day of June, 2014.

On behalf of the First Nations Tax Commission



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



**TK'EMLÚPS TE SECWÉPEMC
ANNUAL EXPENDITURE LAW, 2014**

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. Section 10 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 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, 2014*.

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 paragraph 10(b) 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;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; 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, 2014, and ending March 31, 2015, is attached as Schedules 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, 2015, and ending March 31, 2016 is comprised of

(a) sections 1 and 2 of Part 1 of the Schedule A; and

(b) all of the Schedules B-D, except for sections 7 and 9 in Schedule B and section 2 in Schedule C, and section 5 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. The following reserve funds are hereby established for the purpose of implementing the *Tk'emlúps te Secwépemc Development Cost Charges Law, 2013*: (1) DCC Sewer Facilities Reserve Fund, (2) DCC Stormwater Facilities Reserve Fund, (3) DCC Transportation Facilities Reserve Fund, (4) DCC Parks and Recreation Reserve Fund; and (5) DCC Water Facilities Reserve Fund.

9. A Development Cost Charge Band Contribution Expense Reserve Fund is hereby created for the purpose of establishing a reserve fund to finance the Tk'emlúps te Secwépemc's share of the Long Term Capital Plan established under the *Tk'emlúps te Secwépemc Development Cost Charges Law, 2013*.

10. A Capital Infrastructure Replacement & Improvement Reserve Fund is hereby established for the purposes of establishing a reserve fund to finance Tk'emlúps te Secwépemc other Capital Plans not included in the Long Term Capital Plan established under the *Tk'emlúps te Secwépemc Development Cost Charges Law, 2013*.

11. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedules.

12. 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.

13. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

14. 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.

15. (1) The Schedules attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedules is a reference to the Schedule to this Law.

16. 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 10th day of June, 2014, at Kamloops,
in the Province of British Columbia.

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



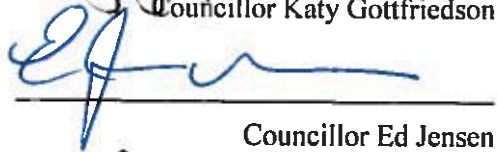
Chief Shane Gottfriedson



Councillor Rosanne Casimir



Councillor Katy Gottfriedson



Councillor Ed Jensen



Councillor Jeanette Jules



Councillor Richard Jules



Councillor Colleen Mosterd-McLean



Councillor Fred Seymour

SCHEDULE A
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:		\$5,917,817.95
a. Property Tax	\$5,866,034.95	
i. KIB General & Combined	\$3,003,521.18	
ii. Paul Lake	\$ 160,026.83	
iii. Sun Rivers	\$2,702,486.94	
b. Penalty & Interest	\$ 51,783.00	
i. KIB General & Combined	\$ 23,032.00	
ii. Paul Lake	\$ 2,270.00	
iii. Sun Rivers	\$ 26,481.00	
2. Development Cost Charges Revenues		\$ 356,775.00
3. Other Revenues		\$ 174,777.00
i. CN Grant in Lieu of Taxes	\$ 128,859.00	
ii. BC Hydro FNCDF Agreement	\$ 42,553.00	
iii. Search & Reg. Fees	\$ 3,365.00	
TOTAL REVENUE		\$6,449,369.95

PART 2: EXPENDITURES

District 1 (Schedule B)	\$3,558,105.18	
District 2 (Schedule C)	\$ 162,296.83	
District 3 (Schedule D)	\$2,728,967.94	
TOTAL EXPENDITURES		\$6,449,369.95
BALANCE		\$ 0

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	\$ 928,431.70
b. City of Kamloops – Sanitary Sewer Agreement	\$ 166,075.00
c. BC Assessment Authority	\$ 45,560.92

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)

1. General Government Expenditures	\$ 628,028.05
a. Executive and Legislative	\$ 105,763.00
b. General Administrative	\$ 159,252.00
c. Other General Government	\$ 300,652.13
d. Other Fiscal Services (BCA)	\$ 24,305.92
e. Other Debt Charges	\$ 38,055.00
2. Protection Services	\$ 290,797.00
a. Firefighting	\$ 290,797.00
3. Transportation	\$ 506,104.00
a. Domestic and Maintenance	\$ 506,104.00
4. Recreation and Cultural Services	\$ 235,174.00
a. Recreation	\$ 205,766.00
b. Culture	\$ 28,276.00
c. City Service User Fees	\$ 1,132.00
5. Community Development	\$ 286,438.79
a. Education	\$ 123,694.00
b. Housing	\$ 35,022.94
c. Servicing Agreements	\$ 127,721.85
6. Other Services	\$ 242,008.00
a. Social Programs & Assistance	\$ 160,227.00
b. Elders and Youth	\$ 81,781.00
7. Grants	\$ 155,095.00
a. First Nation Financial Need Grant(s)	\$ 71,896.00
b. FN Over 65 & Handicapped Grant	\$ 83,199.00
8. Contingency Amount	\$ 30,065.21
9. Transfers into reserve funds	\$ 1,184,395.13
a. Development Cost Charges Reserve Funds	\$ 356,775.00
b. Development Cost Charge Band Contribution Expense	\$ 283,000.00
c. Capital Infrastructure Replacement & Improvement Reserve Fund	\$ 544,620.13

TOTAL EXPENDITURES	\$ 3,558,105.18
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SCHEDULE C – EXPENDITURES
DISTRICT 2
(Paul Lake)

1. General Government Expenditures		
a. General Administrative	\$16,002.68	\$ 17,257.68
b. Other Fiscal Services (BCA)	\$ 1,255.00	
2. Grants		\$ 41,494.00
a. First Nation Financial Need Grant(s)	\$22,475.00	
b. FN Over 65 & Handicapped Grant(s)	\$19,019.00	
3. Contingency Amount		\$ 1,600.27
4. Local Development Servicing Agreement		\$34,374.52
5. Community Development		\$67,570.36
a. Heritage Protection – Rights & Title	\$67,570.36	
TOTAL EXPENDITURES		\$162,296.83

SCHEDULE D – EXPENDITURES
DISTRICT 3
(Sun Rivers)

1. General Government Expenditures		\$ 290,248.69
a. General Administrative	\$270,248.69	
b. Other Fiscal Services (BCA)	\$20,000.00	
2. Environment Health Services		\$ 20,000.00
a. Garbage Waste Collection & Disposal	\$20,000.00	
3. Protection Services		\$ 581,138.00
a. Firefighting	\$581,138.00	
4. Recreation & Culture		\$ 166,075.00
a. City Service User Fee	\$166,075.00	
5. Grants		\$ 360,025.00
a. First Nation Financial Need Grant(s)	\$201,952.00	
b. FN Over 65 & Handicapped Grant(s)	\$158,073.00	
6. Contingency Amount		\$ 27,024.87
7. Local Development Servicing Agreement (CORIX)		\$ 679,313.96
8. Community Development		\$ 605,142.42
a. Rights and Title	\$292,981.00	
b. Housing	\$312,161.42	
TOTAL EXPENDITURES		\$2,728,967.94

APPENDIX A
Reserve Fund Balances

1. Development Cost Charge Band Contribution Expense Fund

Beginning balance as of April 1, 2014:	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
ii. to _____ reserve fund:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. from local revenue account:	\$283,000.00
ii. from _____ reserve fund:	\$ 0.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$283,000.00

2. Capital Infrastructure Replacement & Improvement Reserve Fund

Beginning balance as of April 1, 2014	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
ii. to _____ reserve fund:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. from local revenue account:	\$544,620.13
ii. from _____ reserve fund:	\$ 0.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$544,620.13

APPENDIX B
Development Cost Charges Reserve Funds

1. Sewer Facilities

Beginning balance as of April 1, 2014:	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. DCC revenues to be collected (estimated):	\$ 6,490.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$ 6,490.00

2. Stormwater Facilities

Beginning balance as of April 1, 2014:	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. DCC revenues to be collected (estimated):	\$ 2,855.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$ 2,855.00

3. Transportation Facilities

Beginning balance as of April 1, 2014:	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. DCC revenues to be collected (estimated):	\$ 289,490.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015::	\$ 289,490.00

4. Providing and improving parks and recreation land

Beginning balance as of April 1, 2014::	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. DCC revenues to be collected (estimated):	\$ 1,110.00
Moneys repaid	\$ 0.00

Ending balance as of March 31, 2015:	\$ 1,110.00
5. Water Facilities	
Beginning balance as of April 1, 2014:	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. DCC revenues to be collected (estimated):	\$ 56,830.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$ 56,830.00