



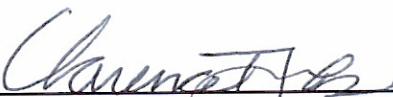
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Skeetchestn Indian Band in the Province of British Columbia,

Skeetchestn Indian Band Annual Expenditure Law, 2011

Dated at Kamloops, British Columbia this 31st day of May, 2011.

On behalf of the First Nations Tax Commission



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



**SKEETCHESTN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2011**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical 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 Skeetchestn Indian Band has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal and Statistical 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;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Skeetchestn Indian Band Property Assessment Law, 2011*;

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

“First Nation” means the Skeetchestn Indian Band, 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;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the Skeetchestn Indian Band 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 *Skeetchestn Indian Band Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2011, and ending December 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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 the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending 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. The Schedule attached to this Law forms part of and is an integral part of 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 24th day of May, 2011, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Rick Deneault

Councillor Darrell Draney



Councillor Terry Deneault



Councillor Gordon Deneault Sr.



Councillor Thomas Hewitt

**SCHEDULE
ANNUAL BUDGET**

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$520,113
2. Development Cost Charges Revenues	\$0.00
3. Proceeds from borrowing	\$0.00
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0.00
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0.00
6. Reserve fund revenues	
i. Capital Sinking Fund	\$100,000
ii. Program Stabilization Fund	\$0.00
7. Moneys borrowed from reserve funds	
i. Capital Sinking Fund	\$0.00
ii. Program Stabilization Fund	\$0.00
TOTAL REVENUES	\$620,113

EXPENDITURES

1. General Government Expenditures	\$170,354.00
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	\$30,000.00
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	\$45,000
a. Roads and Streets	
b. Snow and Ice Removal	

c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	\$0.00
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	\$200,700
a. Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
g. Agricultural Development	
h. Urban Renewal	
i. Beautification	
j. Land Rehabilitation	
k. Other Regional Planning and Development	
l. Community Building	\$100,000
6. Environment Health Services	\$66,000
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
7. Fiscal Services	\$48,600
a. Interest Payments to the First Nations Finance Authority	
b. Debt Payments to the First Nations Finance Authority	
c. Other Payments to the First Nations Finance Authority	
d. Other Interest Payments	
e. Other Debt Charges	
f. Other Fiscal Services	

g. Debenture Payments	
8. Other Services	\$20,000
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service	
9. Taxes Collected for Other Governments	\$0.00
10. Grants:	\$0.00
a. Home owner grant equivalents:	\$0.00
b. Other grants:	\$0.00
11. Contingency Amounts	\$6,201
12. Transfers into reserve funds	
a. Capital Sinking Fund	\$16,629
b. Program Stabilization Fund	\$16,629
13. Repayment of moneys borrowed from reserve funds	\$0.00
 TOTAL EXPENDITURES	 \$620,113
BALANCE	\$0.00
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:	
BC Hydro Overhead Street Light Agreement	\$4,866

Note: This Budget includes the one attached Appendice.

Appendix A
Reserve Fund Balances

1. Capital Sinking Fund	
Beginning balance as of January 1, 2011:	\$172,907
Transfers out	
i. to local revenue account - Community Building	\$100,000
Moneys borrowed	\$0.00
Transfers in	
i. from local revenue account:	\$16,629
Moneys repaid	\$
Ending balance as of December 31, 2011:	\$89,536
2. Program Stabilization Fund	
Beginning balance as of January 1, 2011:	\$232,351
Transfers out	
i. to local revenue account:	\$
ii. to _____ reserve fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$16,629
ii. from _____ reserve fund:	\$
Moneys repaid	\$
Ending balance as of December 31, 2011:	\$248,980