



First Nations Tax Commission
Commission de la fiscalité des premières nations

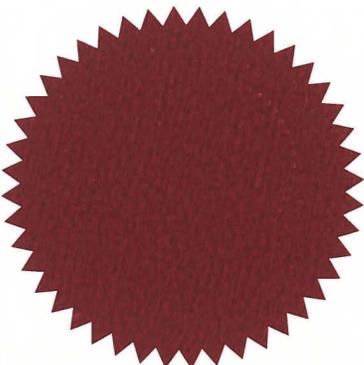
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Expenditure Amending Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

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



**PENTICTON INDIAN BAND
ANNUAL EXPENDITURE AMENDING LAW, 2021**

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 and interests or rights in 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 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 enacted the *Penticton Indian Band Annual Expenditure Law, 2021* and now wishes to amend that law to authorize a new budget in the form attached to this Law.

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

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Amending Law, 2021*.

2. The *Penticton Indian Band Annual Expenditure Law, 2021* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the *Penticton Indian Band Annual Expenditure Law, 2021*.

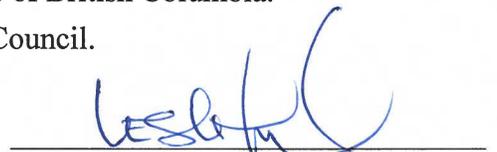
4. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of August 2021, at IR No. 1 Penticton Indian Band Admin Office, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.



Chief Greg Gabriel



Councillor Lesley Gabriel

Councillor Clint Gabriel

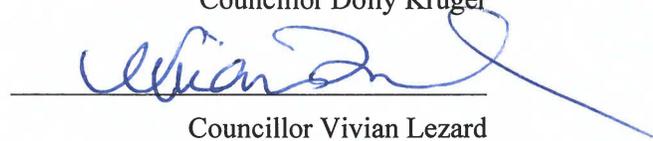
Councillor Suzanne Johnson



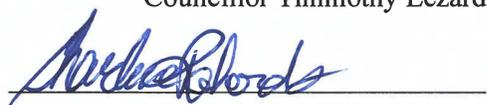
Councillor Fred Kruger

Councillor Dolly Kruger

Councillor Timmothy Lezard



Councillor Vivian Lezard



Councillor Charlene Roberds

**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property Tax Revenues to be collected in budget year	
Property Tax	\$2,728,976.56
Property Tax — interest and penalties	\$15,000.00
Tax Certificate Fees	\$1,700.00
2. Proceeds from borrowing	
3. Moneys from Reserve Funds	
a. Capital Reserve Fund	\$186,244.00
4. Moneys Borrowed from Reserve funds	
Total Revenues:	\$2,931,920.56

PART 2: EXPENDITURES

1. General Government Expenditures	
Allowance for Taxes in Dispute	\$35,000.00
Bad Debt Write off	\$20,000.00
Board of Review	\$5,000.00
General Administrative, includes: IT, Communication, Rcrds Mgt, HR	\$260,007.00
Intergovernmental Affairs Chief and Council	\$180,000.00
Local Government Services Administration	\$233,800.00
2. Protection Services	
City of Penticton Fire Protection	\$327,500.00
PIB Fire Protection	\$60,000.00
3. Transportation	
PIB Public Works	\$100,000.00

Roads and Streets	\$5,000.00
4. Recreation and Cultural Services	
Channel Land Maintenance	\$5,000.00
5. Community Development	
Daycare	\$40,000.00
Depreciation Expenses & Fixed Assets	\$12,000.00
Footprints	\$40,000.00
Home Owners Representation	\$2,000.00
Lands Department	\$60,000.00
PIB Utilities	\$49,200.00
Planning Engineering & Capital	\$180,000.00
Capital Infrastructure	\$186,244
6. Environment Health Services	
Natural Resources	\$40,000.00
7. Other Services	
BC Assessment	\$21,000.00
City of Penticton Sewer agreement	\$32,000.00
Hospital District	\$118,000.00
Library Services	\$37,000.00
Municipal Agreement RDOS	\$100,000.00
PIB Waste Management	\$13,144.00
8. Grants	
Homeowner Grants	\$450,000.00
9. Contingency Amounts	
Additional Contingency	\$60,000.00
10. Transfers into reserve funds	
Capital Reserve Fund	\$360,025.56
Contingency Reserve Fund	\$150,000.00

11. Repayment of moneys borrowed from reserve funds

Total Expenditures: **\$3,181,920.56**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 250,000.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
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 year:

a. BC Assessment	\$ 21,000.00
b. RDOS Agreement	\$ 100,000.00
c. Penticton Indian Band Waste Management	\$ 13,144.00
d. Hospital District	\$ 118,000.00
e. City of Penticton Library Agreement	\$ 37,000.00
f. City of Penticton Fire Agreement	\$ 327,500.00
g. Penticton Sewer Agreement	\$ 32,000.00

Note: This Budget includes the attached Appendix.

Appendix
Reserve Fund Balances

1. Capital Reserve Fund

Beginning balance as of January 1, 2021: \$1,300,345.00

Transfers out

a. to local revenue account: \$186,244.00

b. to _____ reserve fund as a transfer: \$

c. moneys borrowed for another purpose: \$

Transfers in

a. from local revenue account: \$360,025.56

b. from Capital reserve fund as a transfer to fund: \$

c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$19,900.71

Ending balance as of December 31, 2021: \$1,494,027.27

2. Contingency Reserve Fund

Beginning balance as of January 1, 2021 : \$278,707

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

b. from _____ reserve fund as a transfer to fund: \$

c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$5,787.54

Ending balance as of December 31 2021: \$434,494.54

Appendix B
Development Cost Charge Budget and Reserve Fund Balances

A. Development Cost Charge Current Year Budget

Revenues:

1.	Development cost charge revenues to be collected in current year		
	(a) Transportation Facilities		\$0
	(b) Water Facilities		\$0
	(c) Sewer Facilities		\$0
	Total Development Cost Charge Revenues:		\$0

Expenditures:

	Total Development Cost Charge Expenditures:		\$0
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	Balance:		\$0
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B. Development Cost Charge Reserve Fund Balances

1.	Transportation Facilities		
	Beginning balance as of January 1, 2021 :		\$0
	Transfers out		
	a. to current year development cost charge revenues:		\$0
	Transfers in		
	a. development cost charge revenues to be collected in current budget year (estimated):		\$0
	Interest earned in current year:		\$0
	Ending balance as of December 31, 2021:		\$0
2.	Water Facilities		
	Beginning balance as of January 1, 2021 :		\$0
	Transfers out		
	a. to current year development cost charge revenues:		\$0
	Transfers in		
	a. development cost charge revenues to be collected in current budget year (estimated):		\$0
	Interest earned in current year:		\$0
	Ending balance as of December 31, 2021:		\$0
3.	Sewer Facilities		
	Beginning balance as of January 1, 2021 :		\$0
	Transfers out		
	a. to current year development cost charge revenues:		\$0

Transfers in

a. development cost charge revenues to be collected in
current budget year (estimated): \$0

Interest earned in current year: \$0

Ending balance as of December 31, 2021: \$0