



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  
SECOND ANNUAL EXPENDITURE AMENDING LAW, 2024*

Dated at Kamloops, British Columbia this 22nd day of November, 2024.



Chief Commissioner C.T. (Manny) Jules  
On behalf of the First Nations Tax Commission



**PENTICTON INDIAN BAND**  
**SECOND ANNUAL EXPENDITURE AMENDING LAW, 2024**

**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 or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation enacted the *Penticton Indian Band Annual Expenditure Law, 2024* 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 Second Annual Expenditure Amending Law, 2024*.

2. The *Penticton Indian Band Annual Expenditure Law, 2024* 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, 2024*.

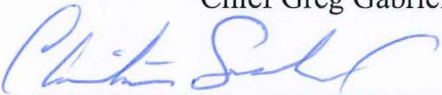
4. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22<sup>nd</sup> day of October, 2024, 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 Clint Gabriel



Councillor Timmothy Lezard

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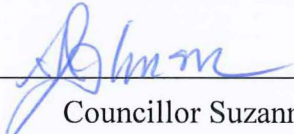
Councillor Charlene Roberds



Councillor Vivian Lezard



Councillor Lesley Gabriel



Councillor Suzanne Johnson



Councillor Dolly Kruger

\_\_\_\_\_

Councillor Fred Kruger

SCHEDULE  
ANNUAL BUDGET

**PART 1: REVENUES**

1. Property Tax Revenues to be collected in budget year	
a. Property Tax Revenues	\$3,717,650.13
b. Property Tax — interest and penalties	\$28,000.00
c. Tax Certificate Fees	\$3,000.00
2. Moneys from Reserve Funds	
a. Capital Reserve Fund	\$186,315.68
<b>Total Revenues:</b>	<b>\$3,934,965.81</b>

**PART 2: EXPENDITURES**

1. Government Expenditures	
a. General Administration, IT, Communication, Rcrds Mgt, HR	\$450,742.00
b. Property Tax Administration	\$389,701.00
c. Intergovernmental Affairs Chief & Council	\$ 260,000.00
d. Board of Review	\$ 7,500.00
2. Protection Services	
a. City of Penticton Fire Protection	\$400,000.00
b. PIB Fire Protection	\$85,000.00
3. Transportation	
a. PIB Public Works	\$336,513.00
b. Roads and Streets	\$24,067.00
4. Recreation and Cultural Services	
a. Channel Land Maintenance	\$24,515.00
b. Culture – Language Department	\$40,000.00
c. Culture & Recreation – Natural Resource Tek	\$40,000.00
5. Community Development	
a. Planning Engineering & Capital	\$290,000.00
b. Lands Department	\$60,000.00
c. Daycare	\$5,000.00
d. Footprints	\$50,000.00
e. PIB Utilities	\$120,000.00
f. Home Owners Representation	\$1,786.81
g. Water Operations	\$125,940.00
h. Community Hall Upgrades	\$135,000.00
i. Stormwater Facility Construction	\$200,000.00
6. Other Services	
a. Municipal Agreement RDOS	\$55,000.00
b. Hospital District	\$130,000.00

c. Library Services	\$34,000.00
d. City of Penticton Sewer agreement	\$32,000.00
e. BC Assessment	\$32,000.00
f. PIB Waste Management	\$37,112.00
g. Social Programs & Assistance	\$5,000.00
7. Grants	
a. Home owner grant equivalents:	\$600,000.00
8. Contingency Amounts	
a. Contingency Amount	\$100,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$4,070,876.81</b>

**PART 3: ACCUMULATED SURPLUS/DEFICIT**

1. Accumulated Surplus- revenues carried forward from the previous budget year	\$135,911.00
2. Accumulated Deficit- revenue expenditures carried forward from the previous budget year	\$0.00
<b>BALANCE</b>	<b>\$0.00</b>

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. Municipal Agreement RDOS	\$55,000.00
b. Hospital District	\$130,000.00
c. City of Penticton Library Agreement	\$34,000.00
d. City of Penticton Sewer Agreement	\$32,000.00
e. BC Assessment	\$32,000.00
f. Penticton Indian Band Waste Management	\$37,112.00
g. Social Programs & Assistance	\$ 5,000.00
h. City of Penticton Fire Agreement	\$400,000.00

Note: This Budget includes the attached Appendix

**Appendix 1**  
**Reserve Fund Balances**

1. Capital Reserve fund

Beginning balance as of January 1, 2024 \$1,179,913.97

Transfers out

a. to current year's revenues: \$186,315.68

b. to \_\_\_\_\_ reserve fund as a transfer: \$0.00

c. money's borrowed for another purpose: \$0.00

Transfers in

a. from current year's revenues: \$0.00

b. from \_\_\_\_\_ reserve fund as a transfer: \$0.00

c. money's borrowed for another purpose: \$0.00

Interest earned in current year: \$44,215.12

Ending balance as of December 31, 2024 \$1,037,813.41

2. Contingency Reserve fund

Beginning balance as of January 1, 2024 \$602,078.50

Transfers out

a. to current year's revenues: \$0.00

b. to \_\_\_\_\_ reserve fund as a transfer: \$0.00

c. money's borrowed for another purpose: \$0.00

Transfers in

a. from current year's revenues: \$0.00

b. from \_\_\_\_\_ reserve fund as a transfer: \$0.00

c. money's borrowed for another purpose: \$0.00

Interest earned in current year: \$26,792.49

Ending balance as of December 31, 2024 \$628,870.99

**Appendix 2**  
**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	\$0.00
b. Water Facilities	\$0.00
c. Sewer Facilities	\$0.00
<b>Total Development Cost Charge Revenues</b>	<b>\$0.00</b>

Expenditures

<b>Total Development Cost Charge Expenditures</b>	<b>\$0.00</b>
<b>Balance:</b>	<b>\$0.00</b>

**B. Development Cost Charge Reserve Fund Balances**

1. Transportation Facilities	
Beginning balance as of January 1, 2024	\$0.00
Transfers out	
a. to current year's development cost charge	\$0.00
b. to _____ reserve fund as a transfer:	\$0.00
c. money's borrowed for another purpose:	\$0.00
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$0.00
Interest earned in current year:	\$0.00
Ending balance as of December 31, 2024	\$0.00
1. Water Facilities	
Beginning balance as of January 1, 2024	\$0.00
Transfers out	
a. to current year's development cost charge	\$0.00
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$0.00
Interest earned in current year:	\$0.00
Ending balance as of December 31, 2024	\$0.00
1. Sewer Facilities	
Beginning balance as of January 1, 2024	\$0.00
Transfers out	
a. to current year's development cost charge	\$0.00
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$0.00
Interest earned in current year:	\$0.00
Ending balance as of December 31, 2024	\$0.00