

PENTICTON INDIAN BAND
ANNUAL EXPENDITURE AMENDING LAW, 2018

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. 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, 2018* 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, 2018*.

2. The *Penticton Indian Band Annual Expenditure Law, 2018* 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, 2018*.

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 4th day of December, 2018, at The Penticton Indian Band, in the Province of British Columbia.

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

Chief Chad Eneas

Councillor Suzanne Johnson

Councillor Clinton George

Councillor Joan Phillip

Councillor Kyle Alec

Councillor Elliott Tonasket

Councillor Ernest Jack

Councillor Fred Kruger

Councillor Inez Pierre

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,716,358.77
b. Interest and Penalties	\$ 26,478.79
TOTAL REVENUES:	\$1,742,837.56

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 64,000
i. Capital Expenditure – Taxation Building	\$ 150,000
b. Board of Review	\$ 5,000
c. Local Government Services Administration	\$ 147,300
d. Allowance For Taxes in Dispute	\$ 45,000
e. Intergovernmental Affairs	\$ 141,186.95
2. Protection Services	
a. City of Penticton Fire Protection	\$ 230,000
b. PW: PIB Fire Protection	\$ 40,000
3. Transportation	
a. PW: PIB Public Works	\$ 20,000
4. Recreation and Cultural Services	
a. PW: Parks and Recreation	\$ 10,000
b. PW: Channel Lands	\$ 10,000
5. Community Development	
a. Education	\$ 40,000
b. Housing	\$ 40,000
c. Home Owners Representation	\$ 10,000
d. Daycare	\$ 40,000
e. Health	\$ 40,000

f. Lands Department	\$ 40,000
g. Footprints	\$ 40,000
h. Land Rehabilitation and Beautification	
6. Environment Health Services	
a. Natural Resources	\$ 40,000
7. Other Services	
a. BC Assessment	\$ 27,000
b. Municipal Agreement RDOS	\$ 67,000
c. PW: PIB Waste Management	\$ 15,000
d. Hospital District	\$ 97,000
e. Library Service	\$ 25,000
f. Penticton Sewage Agreement	\$ 32,000
8. Grants:	
a. Home owner grant equivalents:	\$ 335,000
9. Contingency Amount	
a. Contingency Amount	\$ 59,120.22
10. Transferred into reserve funds	
a. Capital Reserve Fund	\$ 309,430.53
b. Contingency Reserve Fund	\$ 45,007.86
TOTAL EXPENDITURES	\$ 2,164,045.56

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 421,208
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BALANCE **\$ 0.00**

Note: The following are the 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	\$ 27,000
b. Municipal Agreement RDOS	\$ 67,000
c. PW: PIB Waste Management	\$ 15,000
d. Hospital District	\$ 97,000
e. Library Service	\$ 25,000
f. Penticton Sewage Agreement	\$ 32,000
g. City of Penticton Fire Protection	\$ 230,000

Note: This Budget includes the attached appendices.

Appendix
Reserve Fund Balances for Revenues Included in Part 1 of the Schedule

1. Capital Reserve Fund

Beginning balance as of January 1, 2018:	\$ 870,367
Transfers out	
a. to current year revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year revenues:	\$ 309,430.53
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 14,747.47
Ending balance as of December 31, 2018:	\$ 1,194,545.00

2. Contingency Reserve Fund

Beginning balance as of January 1, 2018:	\$ 210,096
Transfers out	
a. to current year revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year revenues:	\$ 59,120.22
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 3,365.20
Ending balance as of December 31, 2018:	\$ 242,581.42

Appendix
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)		\$
(b)		\$
(c)		\$
2.	Moneys from development cost charge reserve funds to be expended in the current year:	
(a)		\$
(b)		\$
Total Development Cost Charge Revenues:		\$

Expenditures:

1.	Development cost charge expenditures in the current year:	
(a)		\$
(b)		\$
2.	Transfers into development cost charge reserve funds	
(a)		\$
(b)		\$
Total Development Cost Charge Expenditures:		\$ 0.00
Balance:		\$ 0.00

B. Development Cost Charge Reserve Fund Balances

1. Transportation Facilities		
	Beginning balance as of January 1, 2018:	\$ 0.00
Transfers out		
a.	to current year development cost charge revenues:	\$
b.	to _____ development cost charge reserve fund as a transfer:	\$
c.	moneys borrowed from fund for another local service purpose:	\$
Transfers in		
a.	development cost charge revenues to be collected in current budget year (estimated):	\$
b.	from _____ development cost charge reserve fund as a transfer into fund:	\$
c.	borrowed moneys repaid to fund:	\$
Interest earned in current year:		\$
Ending balance as of December 31, 2018:		\$ 0.00
2. Water Facilities		
Beginning balance as of January 1, 2018:		\$ 0.00
Transfers out		
a.	to current year development cost charge revenues:	\$

b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of December 31, 2018:	\$ 0.00
3. Sewer Facilities	
Beginning balance as of January 1, 2018:	\$ 0.00
Transfers out	
a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of December 31, 2018:	\$ 0.00