

**TK'EMLÚPS TE SECWÉPEMC
ANNUAL EXPENDITURE AMENDING LAW, 2020**

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 *Tk'emlups te Secwepemc Annual Expenditure Law, 2020* 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 Tk'emlups te SecwépeMC duly enacts as follows:

1. 1. This Law may be cited as the *Tk'emlups te SecwépeMC Annual Expenditure Amending Law, 2020*.

2. The *Tk'emlups te Secwepemc Annual Expenditure Law, 2020* is amended by deleting the Schedules to that law and replacing them with the Schedules attached to this Law.

3. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the *Tk'emlups te SecwépeMC Annual Expenditure Amending Law, 2020*.

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 3rd day of November, 2020, at Kamloops, in the Province of British Columbia.

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

Chief Rosanne Casimir

Councillor Katy Gottfriedson

Councillor Sonny Leonard

Councillor Jeanette Jules

Councillor Justin Gottfriedson

Councillor Vacant

Councillor Thomas Blank

Councillor Marie Baptiste

**SCHEDULE A – SUMMARY
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	\$ 7,668,667
b. Payments in Lieu of Taxes (CN Grant/BC Hydro CDF)	\$ 196,388
c. Property Transfer Tax Revenues	\$ 971,948
d. Miscellaneous (interest, fees, penalties)	\$ 220,929

2. Moneys from Reserve Funds funded by Revenues Included in Section 1.

a. DCC Band Contribution Expense Fund	\$ 0
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TOTAL REVENUES: \$ 9,057,932

PART 2: EXPENDITURES

1. Schedule B – District 1 (KIB General)	\$ 5,223,170
2. Schedule C – District 2 (Paul Lake)	\$ 197,911
3. Schedule D – District 3 (Sun Rivers)	\$ 3,636,851

TOTAL EXPENDITURES: \$ 9,057,932

PART 3: ACCUMULATED SURPLUS/DEFICIT

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

BALANCE: \$ 0

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:

1. City of Kamloops – Fire Protection Agreement	\$ 1,072,665
2. City of Kamloops – Sanitary Sewer Agreement	\$ 189,411
3. City of Kamloops – Transit Agreement	\$ 180,000
4. Sage Meadows	\$ 11,258
5. South Bend	\$ 5,810
6. Tagish	\$ 42,875
7. Wind Chimes	\$ 7,658

Note: This Budget includes the attached two Appendices:

1. Appendix A - Reserve Fund Balances for Revenues Included in Part 1 of the Schedule
2. Appendix B - Development Cost Charge Budget and Reserve Fund Balances

SCHEDULE B – EXPENDITURES

District 1: KIB General

1. General Government Expenditures	
a. Executive and Legislature	\$ 276,390
b. General Administrative	\$ 640,342
c. Other General Administrative	\$ 54,988
2. Protective Services	
a. Firefighting	\$ 347,451
3. Transportation	
a. Roads and Streets	\$ 152,755
b. Snow and Ice Removal	\$ 149,203
c. Parking	\$ 80,385
d. Public Transit	\$ 61,354
e. Other Transportation	\$ 175,387
4. Recreation and Culture	
a. Recreation	\$ 141,270
b. Culture	\$ 3,160
c. Heritage Protection	\$ 48,180
d. Other Recreation and Culture	\$ 185,486
5. Community Development	
a. Housing	\$ 415,127
b. Planning and Zoning	\$ 76,586
c. Community Planning	\$ 68,744
d. Economic Development Program	\$ 68,744
e. Other Regional Planning & Development	\$ 971,948
6. Environment Health Services	
a. Water Purification and Supply (North Reservoir Project)	\$ 0
b. Sewage Collection and Disposal	\$ 189,411
c. Other Environmental Services	\$ 34,320
7. Other Services	
a. Health	\$ 142,101
b. Social Programs and Assistance	\$ 142,776
c. Education	\$ 17,260
8. Grants	
a. Over 65 & Handicap Grant	\$ 181,414
b. First Nation Grants	\$ 114,380
9. Contingency Amounts	\$ 51,008
10. Transfer into Reserve Funds	
a. Capital Infrastructure & Improvement Fund	\$ 150,000
b. DCC Band Contribution	\$ 283,000

TOTAL EXPENDITURES: \$ 5,223,170

SCHEDULE D – EXPENDITURES

District 3: Sun Rivers

1. General Government Expenditures		
a. General Administrative	\$	350,356
b. Other General Government	\$	20,716
2. Protective Services		
a. Firefighting	\$	638,938
3. Transportation		
a. Roads and Streets	\$	480,416
b. Snow and Ice Removal	\$	480,416
c. Parking	\$	39,320
d. Public Transit	\$	34,291
e. Other Transportation	\$	85,790
4. Recreation and Culture		
a. Recreation	\$	69,102
b. Culture	\$	1,546
c. Heritage Protection	\$	23,567
d. Other Recreation and Culture	\$	340,956
5. Community Development		
a. Housing	\$	200,437
b. Planning and Zoning	\$	33,626
c. Community Planning	\$	33,626
d. Economic Development Program	\$	33,626
6. Environment Health Services		
a. Other Environmental Services	\$	16,787
7. Other Services		
a. Health	\$	69,508
b. Social Programs and Assistance	\$	69,838
c. Education	\$	8,443
8. Grants		
a. Over 65 & Handicap Grant	\$	329,941
b. First Nation Grants	\$	240,569
9. Contingency Amount	\$	35,036
TOTAL EXPENDITURES:	\$	3,636,851

APPENDIX A

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

1. Development Cost Charge Band Contribution Expense Fund

Beginning Balance as of April 1, 2020	\$ 1,382,553
Transfer out	
a. To Local Revenue (N. Reservoir)	\$ 0
Transfer in	
a. From Local Revenues	\$ 283,000
b. Interest earned in current year	\$ 17,766
Ending Balance as of March 31, 2021	\$ 1,683,319

2. Capital Infrastructure Replacement & Improvement Reserve Fund

Beginning Balance as of April 1, 2020	\$ 807,522
Transfer in	
a. From Local Revenue account	\$ 150,000
b. Interest earned in current year	\$ 16,194
Ending Balance as of March 31, 2021	\$ 973,716

APPENDIX B
Development Cost Charges 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. DCC Sewer Facilities	\$	11,489
b. DCC Stormwater	\$	5,409
c. DCC Transportation	\$	412,607
d. DCC Parks/Recreation	\$	2,112
e. DCC Water	\$	128,624
2. Moneys from development cost charge reserve funds to be expended in the current year:		
a. DCC Water Facilities Reserve	\$	1,324,000
	Total Development Cost Charge Revenues:	\$ 1,884,241

Expenditures:

1. Development cost charge expenditures in the current year:		
a. Water Purification and Supply (North Reservoir Project)	\$	1,324,000
2. Transfers into Development Cost Charge reserve funds		
a. DCC Sewer Facilities	\$	11,489
b. DCC Stormwater	\$	5,409
c. DCC Transportation	\$	412,607
d. DCC Parks/Recreation	\$	2,112
e. DCC Water	\$	128,624
	Total Development Cost Charge Expenditures:	\$ 1,884,241
	BALANCE:	\$ 0

B. Development Cost Charge Reserve Fund Balances

1. Sewer Facilities		
Beginning Balance as of April 1, 2020	\$	93,447
Transfers out to		
Transfers in		
a. DCC revenues to be collected in the year (estimate)	\$	11,489
Interest earned in current year (estimate)	\$	81
Ending Balance as of March 31, 2021	\$	105,017
2. Stormwater Facilities		
Beginning Balance as of April 1, 2020	\$	39,093
Transfers out		

Transfers in		
a. DCC revenues to be collected in the year (estimate)	\$	5,409
Interest earned in current year (estimate)	\$	83
Ending Balance as of March 31, 2021	\$	44,585
3. Transportation Facilities		
Beginning Balance as of April 1, 2020	\$	1,040,986
Transfers out		
Transfers in		
a. DCC revenues to be collected in the year (estimate)	\$	412,607
Interest earned in current year (estimate)	\$	5,002
Ending Balance as of March 31, 2021	\$	1,458,595
4. Providing and Improving Parks and Recreation Land		
Beginning Balance as of April 1, 2020	\$	16,891
Transfers out	\$	0
Transfers in		
a. DCC revenues to be collected in the year (estimate)	\$	2,112
Interest earned in current year (estimate)	\$	39
Ending Balance as of March 31, 2021	\$	19,042
5. Water Facilities		
Beginning Balance as of April 1, 2020	\$	1,818,494
Transfers out		
a. To current year Development Cost Charge revenues	(\$	1,324,000)
Transfers in		
a. DCC revenues to be collected in the year (estimate)	\$	128,624
Interest earned in current year (estimate)	\$	908
Ending Balance as of March 31, 2021	\$	624,026