

SQUAMISH NATION
ANNUAL EXPENDITURE 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 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 wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2021*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Squamish Real Property Assessment Law, 2010*;

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

“First Nation” means the Squamish Nation, 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 as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Squamish Real Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend 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.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to 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 the Council at a duly called and conducted Council meeting conducted by videoconference on the 20 day of May, 2021, at which the required quorum of eight (8) members of Council was present throughout.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF <u>8</u> COUNCILLORS	<u>SQUAMISH NATION COUNCIL</u>		320 SEYMOUR BLVD	
	<u>MEETING HELD AT:</u>		NORTH VANCOUVER, B. C.	
	DATED:		May 20, 2021	
	MOVED BY:		SECONDED BY	
	_____ Orene Askew		_____ Alroy Baker K'etximtn	
	Deborah Baker K'ána	Richard E. Baker Kasalus	Chief Ian Campbell Xàlek/Sekyú Siyam	
	Brandon Darbyshire-Joseph Kátxelacha	Carla George Kwitelut/Kwelaw'ikw	Joshua Joseph Skwetsi7meltxw	
	Christopher Lewis Syetáxtn	Deanna Lewis Kálkaiilh	Jacob E. Lewis III Xayil	
	Dustin Rivers Sxwchálten iy Xelsílem	Kristen Rivers Tiyáltelut	Joyce Williams	
	_____ Wilson Williams Sxwíxwtn		_____ Marcus Wooden Klakwagilagime	

SCHEDULE
ANNUAL 2021 BUDGET

PART 1: REVENUES \$

Local revenues to be collected in budget year:	
Property Tax Revenue	10,885,400
Squamish Nation Own Source Revenue Contribution	5,353,023
TOTAL REVENUES	16,238,423

PART 2: EXPENDITURES

General Government Expenditures	
Executive and Legislature	636,618
General Administrative	1,542,298
Other General Government	2,855,574
TOTAL	5,034,490
Protection Services	
Other Protective Services	680,377
TOTAL	680,377
Transportation	
Roads and Streets	299,275
TOTAL	299,275
Recreation and Culture Services	
Recreation	921,324
Culture	418,576
Heritage Protection	117,490
Other Recreation and Culture	359,631
TOTAL	1,817,021
Community Development	
Housing	762,024
Planning and Zoning	-
Community Planning	114,878
TOTAL	876,902
Environment Health Services	
Other environmental services	2,150,361
TOTAL	2,150,361
Fiscal Services	
Other Fiscal Services	296,281
TOTAL	296,281
Other Services	
Education	564,039
Other Service - Purchased Local gov't services	3,929,061
TOTAL	4,493,100
Taxes Collected for Other Governments	
	-
Grants	

Home Owners Grant equivalents		46,200
	TOTAL	46,200
Contingency Amounts		544,416
Transfers into reserve funds		-
Repayment of moneys borrowed from reserve funds		-
TOTAL EXPENDITURES		<u>16,238,423</u>

PART 3: ACCUMULATED SURPLUS/DEFICIT

Accumulated Surplus - Local revenues carried forward from the previous budget year		-
Accumulated Deficit - Local revenues expenditures carried forward from the previous budget year		-
<u>BALANCE</u>		<u>(0)</u>

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:

The District of West Vancouver - comprehensive municipal services	\$	3,034,972
The District of North Vancouver - comprehensive municipal services	\$	753,935
The City of North Vancouver - comprehensive municipal services	\$	86,799
The District of Squamish - comprehensive municipal services	\$	53,356

Homeowners grants are comparable to those offered off reserve.

DISTRICT EXPENDITURES ON LOCAL SERVICES

Capilano Taxation District	
Squamish Nation Own Source Revenue Contribution	1,522,664.90
Tax Revenue	8,336,115.57
TOTAL REVENUES	9,858,780.47
Property Related Expenditures	9,858,780.47
Home Owner Grant equivalents	28,500.00
General Government Expenditures	3,029,344.65
Protection Services	491,278.49
Transportation	216,146.79
Recreation and Culture	767,543.78
Community Development	489,420.89
Environment Health Services	775,637.31
Fiscal Services	213,984.38
Other Services	387,901.42
Contingency Amounts	424,050.73
Comprehensive Service Agreement	3,034,972.04
EXPENDITURES SHORT / OVER REVENUES	-

Seymour Taxation District	
Squamish Nation Own Source Revenue Contribution	0
Tax Revenue	1,854,302.91
TOTAL REVENUES	1,854,302.92
Property Related Expenditures	1,854,302.92
Home Owner Grant equivalents	700.00
General Government Expenditures	601,576.10
Protection Services	21,409.36
Transportation	9,400.61
Recreation and Culture	43,791.96
Community Development	220,539.78
Environment Health Services	89,373.85
Fiscal Services	9,306.56
Other Services	16,870.52
Contingency Amounts	87,399.31
Comprehensive Service Agreement	753,934.88

Mission Taxation District	
Squamish Nation Own Source Revenue Contribution	1,407,998.45
Tax Revenue	595,542.70
TOTAL REVENUES	2,003,541.15
Property Related Expenditures	2,003,541.15
Home Owner Grant equivalents	17,000.00
General Government Expenditures	872,808.03
Protection Services	103,972.14
Transportation	45,660.09
Recreation and Culture	208,843.18
Community Development	103,388.07
Environment Health Services	413,034.85
Fiscal Services	45,203.29
Other Services	81,942.52
Contingency Amounts	24,890.35
Comprehensive Service Agreement	86,798.64
EXPENDITURES SHORT / OVER REVENUES	-

Stawamus Taxation District	
Squamish Nation Own Source Revenue Contribution	2,415,744.79
Tax Revenue	96,517.37
TOTAL REVENUES	2,512,262.16
Property Related Expenditures	2,512,262.16
Home Owner Grant equivalents	-
General Government Expenditures	528,304.90
Protection Services	63,717.01
Transportation	28,067.52
Recreation and Culture	791,928.08
Community Development	63,553.26
Environment Health Services	872,315.00
Fiscal Services	27,786.73
Other Services	77,324.55
Contingency Amounts	5,909.49
Comprehensive Service Agreement	53,355.63
EXPENDITURES SHORT / OVER REVENUES	-

Kitsilano Taxation District	
Squamish Nation Own Source Revenue Contribution	6,614.79
Tax Revenue	2,921.13
TOTAL REVENUES	9,535.92
Property Related Expenditures	9,535.92
Home Owner Grant equivalents	-
General Government Expenditures	2,456.75
Protection Services	-
Transportation	-
Recreation and Culture	4,913.50
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	-
Contingency Amounts	2,165.67
Comprehensive Service Agreement	-
EXPENDITURES SHORT / OVER REVENUES	-