

SQUAMISH NATION
ANNUAL EXPENDITURE 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 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, 2020*.

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*;

“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*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2020, and ending December 31, 2020, 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 28 day of May, 2020, 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.	
	<u>DATED:</u>		May 28, 2020	
	MOVED BY:	Carla George	SECONDED BY	Chris Lewis
	_____ 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 Kálkailih	Jacob E. Lewis III Xayil	
	Dustin Rivers Sxwchálten iy Xelsílem	Kristen Rivers Tiyáltelut	Joyce Williams	
	_____ Wilson Williams Sxwíxwtn		_____ Marcus Wooden Klakwagilagime	

SCHEDULE
ANNUAL 2020 BUDGET

PART 1: REVENUES

Local revenues to be collected in budget year:	
Property Tax Revenue	8,185,002
Squamish Nation Own Source Revenue Contribution	7,818,224
TOTAL REVENUES	16,003,226

PART 2: EXPENDITURES

General Government Expenditures	
Executive and Legislature	802,832
General Administrative	1,481,701
Other General Government	2,943,528
TOTAL	5,228,061
Protection Services	
Other Protective Services	306,546
TOTAL	306,546
Transportation	
Roads and Streets	484,548
TOTAL	484,548
Recreation and Culture Services	
Recreation	1,143,703
Culture	492,600
Heritage Protection	117,490
Other Recreation and Culture	267,205
TOTAL	2,020,998
Community Development	
Housing	464,350
Planning and Zoning	-
Community Planning	222,439
TOTAL	686,789
Environment Health Services	
Other environmental services	2,018,124
TOTAL	2,018,124
Fiscal Services	
Other Fiscal Services	285,276
TOTAL	285,276
Other Services	
Education	253,494
Other Service - Purchased Local gov't services	4,128,775
TOTAL	4,382,269
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		-
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TOTAL EXPENDITURES		16,003,226
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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		-
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<u>BALANCE</u>		-
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Note: The First Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver. They provide services (ie. Fire, Water, Sewer) to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowners grants are comparable to those offered off reserve.

DISTRICT EXPENDITURES ON LOCAL SERVICES

Capilano Taxation District	
Squamish Nation Own Source Revenue Contribution	3,965,873
Tax Revenue	6,124,886
TOTAL REVENUES	10,090,759
Property Related Expenditures	10,090,759
Home Owner Grant equivalents	28,500
General Government Expenditures	3,436,010
Protection Services	219,020
Transportation	349,957
Recreation and Culture	898,115
Community Development	391,778
Environment Health Services	774,738
Fiscal Services	206,036
Other Services	161,978
Contingency Amounts	424,051
Comprehensive Service Agreement	3,200,574
EXPENDITURES SHORT / OVER REVENUES	-
Seymour Taxation District	
Squamish Nation Own Source Revenue Contribution	- 0
Tax Revenue	1,523,786
TOTAL REVENUES	1,523,786
Property Related Expenditures	1,523,786
Home Owner Grant equivalents	700
General Government Expenditures	326,465
Protection Services	9,645
Transportation	15,220
Recreation and Culture	59,911
Community Development	161,376
Environment Health Services	89,270
Fiscal Services	8,961
Other Services	7,045
Contingency Amounts	87,399
Comprehensive Service Agreement	757,792
EXPENDITURES SHORT / OVER REVENUES	-

Mission Taxation District	
Squamish Nation Own Source Revenue Contribution	1,644,052
Tax Revenue	436,780
TOTAL REVENUES	2,080,832
Property Related Expenditures	2,080,832
Home Owner Grant equivalents	17,000
General Government Expenditures	956,516
Protection Services	46,803
Transportation	73,927
Recreation and Culture	283,101
Community Development	82,761
Environment Health Services	412,556
Fiscal Services	43,524
Other Services	34,217
Contingency Amounts	24,890
Comprehensive Service Agreement	105,535
EXPENDITURES SHORT / OVER REVENUES	-

Stawamus Taxation District	
Squamish Nation Own Source Revenue Contribution	2,206,134
Tax Revenue	97,093
TOTAL REVENUES	2,303,227
Property Related Expenditures	2,303,227
Home Owner Grant equivalents	-
General Government Expenditures	506,612
Protection Services	31,077
Transportation	45,443
Recreation and Culture	779,871
Community Development	50,874
Environment Health Services	741,559
Fiscal Services	26,755
Other Services	50,254
Contingency Amounts	5,909
Comprehensive Service Agreement	64,873
EXPENDITURES SHORT / OVER REVENUES	-

Kitsilano Taxation District	
Squamish Nation Own Source Revenue Contribution	2,166
Tax Revenue	2,457
TOTAL REVENUES	4,622
Property Related Expenditures	4,622
Home Owner Grant equivalents	-
General Government Expenditures	2,457
Protection Services	-
Transportation	-
Recreation and Culture	-
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	-
Contingency Amounts	2,166
Comprehensive Service Agreement	-
EXPENDITURES SHORT / OVER REVENUES	-