

**TK'EMLÚPS TE SECWÉPEMC
ANNUAL EXPENDITURE LAW, 2019**

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 Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Expenditure Law, 2019*.

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 *Kamloops Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Tk'emlúps te Secwépemc, 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 *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 01, 2019 and ending March 31, 2020 is attached as Schedules A-D and the expenditures provided for in the Schedules and Appendices 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 Schedules.

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 Schedules attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedules is a reference to the Schedules 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 Council on the 31st day of July, 2019, 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 Colleen Mosterd-Mclean

Councillor Thomas Blank

Councillor Marie Baptiste

SCHEDULE A – SUMMARY
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	\$ 7,354,099
b. Payments in Lieu of Taxes (CN Grant/BC Hydro CDF)	\$ 194,273
c. Property Transfer Tax Revenues	\$ 622,802
d. Miscellaneous (interest, fees, penalties)	\$ 177,029

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

a. DCC Band Contribution Expense Fund	\$ 1,400,000
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TOTAL REVENUES: \$ 9,748,203

PART 2: EXPENDITURES

1. Schedule B – District 1 (KIB General)	\$ 6,102,795
2. Schedule C – District 2 (Paul Lake)	\$ 194,288
3. Schedule D – District 3 (Sun Rivers)	\$ 3,412,366

TOTAL EXPENDITURES: \$ 9,709,449

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	(\$ 38,754)

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	\$ 1,100,286
2. City of Kamloops – Sanitary Sewer Agreement	\$ 189,411
3. City of Kamloops – Transit Agreement	\$ 180,000
4. Sage Meadows	\$ 12,491
5. South Bend	\$ 8,522
6. Tagish	\$ 40,921
7. Wind Chimes	\$ 8,491

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	\$ 161,427
b. General Administrative	\$ 626,959
2. Protective Services	
a. Firefighting	\$ 360,397
3. Transportation	
a. Roads and Streets	\$ 161,294
b. Snow and Ice Removal	\$ 159,210
c. Parking	\$ 87,785
d. Public Transit	\$ 63,683
e. Other Transportation	\$ 201,113
4. Recreation and Culture	
a. Recreation	\$ 161,898
b. Culture	\$ 16,917
c. Heritage Protection	\$ 64,177
d. Other Recreation and Culture	\$ 228,156
5. Community Development	
a. Housing	\$ 246,115
b. Planning and Zoning	\$ 76,697
c. Community Planning	\$ 76,697
d. Economic Development Program	\$ 76,697
e. Other Regional Planning & Development	\$ 622,802
6. Environment Health Services	
a. Water Purification and Supply (North Reservoir Project)	\$ 1,400,000
b. Sewage Collection and Disposal	\$ 189,411
c. Other Environmental Services	\$ 63,227
7. Other Services	
a. Health	\$ 162,771
b. Social Programs and Assistance	\$ 166,846
c. Education	\$ 31,719
8. Grants	
a. Over 65 & Handicap Grant	\$ 124,736
b. First Nation Grants	\$ 91,767
9. Contingency Amounts	\$ 47,293
10. Transfer into Reserve Funds	
a. Capital Infrastructure & Improvement Fund	\$ 150,000
b. DCC Band Contribution	\$ 283,000
TOTAL EXPENDITURES:	\$ 6,102,795

SCHEDULE C – EXPENDITURES

District 2: Paul Lake

1. General Government Expenditures		
a. General Administrative	\$	20,665
2. Protective Services		
a. Firefighting	\$	7,253
3. Transportation		
a. Roads and Streets	\$	25,674
b. Snow and Ice Removal	\$	25,674
c. Parking	\$	3,819
d. Other Transportation	\$	8,750
4. Recreation and Culture		
a. Recreation	\$	7,044
b. Culture	\$	736
c. Heritage Protection	\$	2,792
d. Other Recreation and Culture	\$	8,463
5. Community Development		
a. Housing	\$	10,708
b. Planning and Zoning	\$	3,337
c. Community Planning	\$	3,337
d. Economic Development Program	\$	3,337
6. Environment Health Services		
a. Other Environmental Services	\$	2,751
7. Other Services		
a. Health	\$	7,082
b. Social Programs and Assistance	\$	7,259
c. Education	\$	1,380
8. Grants		
a. Over 65 & Handicap Grant	\$	21,744
b. First Nation Grants	\$	20,529
9. Contingency Amount	\$	1,954
	TOTAL EXPENDITURES:	\$ 194,288

SCHEDULE D – EXPENDITURES

District 3: Sun Rivers

1. General Government Expenditures	
a. General Administrative	\$ 361,719
2. Protective Services	
a. Firefighting	\$ 638,938
3. Transportation	
a. Roads and Streets	\$ 464,028
b. Snow and Ice Removal	\$ 464,028
c. Parking	\$ 37,089
d. Public Transit	\$ 34,291
e. Other Transportation	\$ 84,970
4. Recreation and Culture	
a. Recreation	\$ 68,402
b. Culture	\$ 7,148
c. Heritage Protection	\$ 27,115
d. Other Recreation and Culture	\$ 351,227
5. Community Development	
a. Housing	\$ 103,984
b. Planning and Zoning	\$ 32,405
c. Community Planning	\$ 32,405
d. Economic Development Program	\$ 32,405
6. Environment Health Services	
a. Other Environmental Services	\$ 26,713
7. Other Services	
a. Health	\$ 68,771
b. Social Programs and Assistance	\$ 70,493
c. Education	\$ 13,401
8. Grants	
a. Over 65 & Handicap Grant	\$ 261,950
b. First Nation Grants	\$ 196,650
9. Contingency Amount	\$ 34,235
TOTAL EXPENDITURES:	\$ 3,412,366

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, 2019	\$ 1,448,596
Transfer out	
a. To Local Revenue	(\$ 1,400,000)
Transfer in	
a. From Local Revenues	\$ 283,000
b. Interest earned in current year	\$ 70
Ending Balance as of March 31, 2020	\$ 331,666

2. Capital Infrastructure Replacement & Improvement Reserve Fund

Beginning Balance as of April 1, 2019	\$ 1,253,809
Transfer in	
a. From Local Revenue account	\$ 150,000
b. Interest earned in current year	\$ 15,190
Ending Balance as of March 31, 2020	\$ 1,418,999

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	\$	3,954
b. DCC Stormwater	\$	4,102
c. DCC Transportation	\$	448,640
d. DCC Parks/Recreation	\$	1,458
e. DCC Water	\$	111,045
2. Moneys from development cost charge reserve funds to be expended in the current year:		
a. DCC Water Facilities Reserve	\$	2,177,000
	Total Development Cost Charge Revenues:	\$ 2,746,199

Expenditures:

1. Development cost charge expenditures in the current year:		
a. Water Purification and Supply (North Reservoir Project)	\$	2,177,000
2. Transfers into Development Cost Charge reserve funds		
a. DCC Sewer Facilities	\$	3,954
b. DCC Stormwater	\$	4,102
c. DCC Transportation	\$	448,640
d. DCC Parks/Recreation	\$	1,458
e. DCC Water	\$	111,045
	Total Development Cost Charge Expenditures:	\$ 2,746,199

BALANCE: \$ 0

B. Development Cost Charge Reserve Fund Balances

1. Sewer Facilities		
Beginning Balance as of April 1, 2019	\$	152,922
Transfers out to		
Transfers in		
a. DCC revenues to be collected in the year (estimate)	\$	3,954
Interest earned in current year (estimate)	\$	70
Ending Balance as of March 31, 2020	\$	156,946
2. Stormwater Facilities		
Beginning Balance as of April 1, 2019	\$	50,273
Transfers out		

Transfers in		
a. DCC revenues to be collected in the year (estimate)	\$	4,102
Interest earned in current year (estimate)	\$	72
Ending Balance as of March 31, 2020	\$	54,447
3. Transportation Facilities		
Beginning Balance as of April 1, 2019	\$	3,551,506
Transfers out		
a. Loan to Water Facilities Reserve Fund	(\$)	1,677,000)
Transfers in		
a. DCC revenues to be collected in the year (estimate)	\$	448,640
Interest earned in current year (estimate)	\$	2,160
Ending Balance as of March 31, 2020	\$	2,325,306
4. Providing and Improving Parks and Recreation Land		
Beginning Balance as of April 1, 2019	\$	14,369
Transfers out		
Transfers in		
a. DCC revenues to be collected in the year (estimate)	\$	1,458
Interest earned in current year (estimate)	\$	34
Ending Balance as of March 31, 2020	\$	15,861
5. Water Facilities		
Beginning Balance as of April 1, 2019	\$	540,466
Transfers out		
a. To current year Development Cost Charge revenues	(\$)	2,177,000)
Transfers in		
a. Loan from Transportation Reserve Fund	\$	1,677,000
b. DCC revenues to be collected in the year (estimate)	\$	111,045
Interest earned in current year (estimate)	\$	200
Ending Balance as of March 31, 2020	\$	151,711