

**TK'EMLÚPS TE SECWÉPEMC
ANNUAL EXPENDITURE AMENDING 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 its property taxation laws; and

D. The Council of the First Nation enacted the *Tk'emlúps te Secwépehc Annual Expenditure Law, 2021* 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'emlúps te Secwépehc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépehc Annual Expenditure Amending Law, 2021*.

2. The *Tk'emlúps te Secwépehc Annual Expenditure Law, 2021* is amended by deleting the Schedules to that law and replacing it 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'emlúps te Secwépehc Annual Expenditure Law, 2021*.

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 15 day of February, 2022, at Kamloops, in the Province of British Columbia.

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

Chief Rosanne Casimir

Councillor Thomas Blank

Councillor Joshua Gottfriedson

Councillor Nicole (Nikki) Fraser

Councillor Justin Gottfriedson

Councillor Marie Baptiste

Councillor Nicole Morning-Star Peters

Councillor Dave Manuel

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 8,064,336
i. KIB	\$4,004,315
ii. Paul Lake	\$ 198,869
iii. Sun Rivers	\$3,861,152
b. Payments received in lieu of taxes	\$ 200,645
c. Property Transfer Tax Revenues	\$ 3,336,129
d. Miscellaneous (penalties, interest, fees, funding)	\$ 138,256
TOTAL REVENUES	\$11,739,366

PART 2: EXPENDITURES

1. Schedule B – District 1 (KIB General)	\$ 4,357,671
2. Schedule C – District 2 (Paul Lake)	\$ 200,750
3. Schedule D – District 3 (Sun Rivers)	\$ 3,885,841
TOTAL EXPENDITURES	\$ 8,444,262

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 **\$ 3,295,104**

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. City of Kamloops – Fire Protection Agreement	\$ 1,127,805
b. City of Kamloops – Sanitary Sewer Agreement	\$ 189,411
c. City of Kamloops – Transit Agreement	\$ 70,292
d. City of Kamloops – Sanitary Sewer (City User Fees)	\$ 334,534
e. Sage Meadows	\$ 9,997
f. South Bend	\$ 7,321
g. Tagish	\$ 44,155
h. Wind Chimes	\$ 7,893
i. Sun Rivers (Master Development Servicing Agreement)	\$ 984,191

Note: This Budget includes the attached Appendices.

1. Appendix A – Reserve Fund Balances for Revenues Included in Part I 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 Legislative	\$ 334,302
b. General Administrative	\$ 900,742
c. Other General Government	\$ 56,912
2. Protection Services	
a. Firefighting	\$ 452,064
3. Transportation	
a. Roads and Streets	\$ 295,894
b. Snow and Ice Removal	\$ 100,116
c. Parking	\$ 24,129
d. Public Transit	\$ 62,746
e. Other Transportation	\$ 100,872
4. Recreation and Cultural Services	
a. Recreation	\$ 16,157
b. Culture	\$ 58,730
c. Heritage Protection	\$ 25,221
d. Other Recreation and Culture	\$ 93,885
5. Community Development	
a. Housing	\$ 226,996
b. Planning and Zoning	\$ 40,471
c. Community Planning	\$ 32,629
d. Economic Development Program	\$ 32,629
e. Land Rehabilitation and Beautification	\$ 17,252
6. Environment Health Services	
a. Water Purification and Supply	\$ 92,723
b. Sewage Collection and Disposal	\$ 230,741
c. Garbage Waste Collection and Disposal	\$ 2,032
d. Other Environmental Services	\$ 68,252
7. Other Services	
a. Health	\$ 70,686
b. Social Programs and Assistance	\$ 98,578
a. Education	\$ 108,499

8. Grants:	
a. Over 65 & Handicap or Veterans Grant (ADG)	\$ 191,681
b. First Nations Grant (HOG)	\$ 114,380
9. Contingency Amounts	\$ 75,352
10. Transfer into Reserve Funds	
a. Capital Infrastructure and Improvement Fund	\$ 150,000
b. DCC Band Contribution	\$ 283,000
TOTAL EXPENDITURES	\$ 4,357,671

SCHEDULE C - EXPENDITURES

DISTRICT 2: PAUL LAKE

1. General Government Expenditures	
a. General Administrative	\$ 28,586
b. Other General Government	\$ 1,482
2. Protection Services	
a. Firefighting	\$ 7,253
3. Transportation	
a. Roads and Streets	\$ 35,236
b. Snow and Ice Removal	\$ 26,450
c. Parking	\$ 1,083
d. Public Transit	\$ 734
e. Other Transportation	\$ 4,527
4. Recreation and Cultural Services	
a. Recreation	\$ 725
b. Culture	\$ 2,635
c. Heritage Protection	\$ 1,132
d. Other Recreation and Culture	\$ 2,220
5. Community Development	
a. Housing	\$ 10,186
b. Planning and Zoning	\$ 1,464
c. Community Planning	\$ 1,464
d. Economic Development Program	\$ 1,464
e. Land Rehabilitation and Beautification	\$ 774
6. Environment Health Services	
a. Water Purification and Supply	\$ 4,161
b. Sewage Collection and Disposal	\$ 1,855
c. Garbage Waste Collection and Disposal	\$ 91
d. Other Environmental Services	\$ 3,063
7. Other Services	
a. Health	\$ 3,172
b. Social Programs and Assistance	\$ 4,424
a. Education	\$ 4,869
8. Grants:	
a. Over 65 & Handicap or Veterans Grant (ADG)	\$ 25,767

b. First Nations Grant (HOG)	\$ 23,671
9. Contingency Amount	\$ 2,262
TOTAL EXPENDITURES	\$ 200,750

SCHEDULE D - EXPENDITURES

DISTRICT 3: SUN RIVERS

1. General Government Expenditures	
a. General Administrative	\$ 480,476
b. Other General Government	\$ 22,825
2. Protection Services	
a. Firefighting	\$ 638,938
3. Transportation	
a. Roads and Streets	\$ 293,551
b. Snow and Ice Removal	\$ 173,278
c. Parking	\$ 14,823
d. Public Transit	\$ 33,946
e. Other Transportation	\$ 61,969
4. Recreation and Cultural Services	
a. Recreation	\$ 9,926
b. Culture	\$ 36,080
c. Heritage Protection	\$ 15,494
d. Other Recreation and Culture	\$ 320,501
5. Community Development	
a. Housing	\$ 139,451
b. Planning and Zoning	\$ 20,045
c. Community Planning	\$ 20,045
d. Economic Development Program	\$ 20,045
6. Environment Health Services	
e. Land Rehabilitation and Beautification	\$ 78,508
a. Water Purification and Supply	\$ 450,639
b. Sewage Collection and Disposal	\$ 231,086
c. Garbage Waste Collection and Disposal	\$ 1,248
d. Other Environmental Services	\$ 41,930
7. Other Services	
a. Health	\$ 43,425
b. Social Programs and Assistance	\$ 60,560
a. Education	\$ 66,654
8. Grants:	
a. Over 65 & Handicap or Veterans Grant (ADG)	\$ 329,941

b. First Nations Grant (HOG)	\$ 240,568
9. Contingency Amount	\$ 39,889
TOTAL EXPENDITURES	\$3,885,841

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, 2021:	\$ 2,044,772
Transfers out	
a. to current year's revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$ 283,000
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 12,411
Ending balance as of March 31, 2022:	\$ 2,340,183

2. Capital Infrastructure Replacement & Improvement Reserve Fund

Beginning balance as of _____ April 1, 2021:	\$ 963,738
Transfers out	
a. to current year's revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$ 150,000
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 6,216
Ending balance as of March 31, 2022:	\$ 1,119,954

Appendix B
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) DCC Sewer Facilities	\$	10,624
(b) DCC Stormwater	\$	3,351
(c) DCC Transportation	\$	224,869
(d) DCC Parks/Recreation	\$	1,710
(c) DCC Water	\$	124,068
Total Development Cost Charge Revenues:	\$	364,622

Expenditures:

1. Development cost charge expenditures in the current year:		
(a)	\$	0
2. Transfers into development cost charge reserve funds		
(a) DCC Sewer	\$	10,624
(b) DCC Stormwater	\$	3,351
(c) DCC Transportation	\$	224,869
(d) DCC Parks/Recreation	\$	1,710
(c) DCC Water	\$	124,068
Total Development Cost Charge Expenditures:	\$	364,622
Balance:	\$	0

B. Development Cost Charge Reserve Fund Balances

1. Sewer

Beginning balance as of April 1, 2021 :	\$	104,127
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):	\$	10,624
b. from _____ development cost charge reserve fund as a transfer into fund:	\$	
c. borrowed moneys repaid to fund:	\$	

Interest earned in current year:	\$ 57
Ending balance as of March 31, 2022:	\$ 114,808

2. Stormwater

Beginning balance as of April 1, 2021 :	\$ 42,399
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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): | \$ 3,351 |
| b. from _____ development cost charge reserve fund as a transfer into fund: | \$ |
| c. borrowed moneys repaid to fund: | \$ |

Interest earned in current year:	\$ 58
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Ending balance as of March 31, 2022:	\$ 45,808
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3. Transportation

Beginning balance as of April 1, 2021 :	\$1,240,371
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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): | \$ 224,869 |
| b. from _____ development cost charge reserve fund as a transfer into fund: | \$ |
| c. borrowed moneys repaid to fund: | \$ |

Interest earned in current year:	\$ 3,494
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Ending balance as of March 31, 2022:	\$1,468,734
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4. Parks/Recreation

Beginning balance as of April 1, 2021 :	\$ 18,629
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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): | \$ 1,710 |
| b. from _____ development cost charge reserve fund as a transfer into fund: | \$ |
| c. borrowed moneys repaid to fund: | \$ |

Interest earned in current year:	\$ 28
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Ending balance as of March 31, 2022:	\$ 20,367
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5. Water

Beginning balance as of April 1, 2021 :	\$2,438,564
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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):	\$ 124,068
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 634
Ending balance as of March 31, 2022:	\$2,563,266