

SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2022

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, 2022*.

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, 2022 and ending

December 31, 2022, 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 on the 19 day of May, 2022 at which the required quorum of four (4) members of Council was present throughout.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 4 COUNCILLORS	SQUAMISH NATION COUNCIL		320 SEYMOUR BLVD	
	MEETING HELD AT:		NORTH VANCOUVER, B. C.	
	DATED:			
	MOVED BY:		SECONDED BY	
	_____ Stewart Gonzales Sempulyan		_____ Shayla Jacobs Sumkwaht	
	_____ Dustin Rivers Sxwchálten iy Xelsílem	_____ Kristen Rivers Tiyáltelut	_____ Ann Whonnock Syexwáliya	
	_____ Joyce Williams	_____ Chief Richard Williams Xwélxwelacha Siyam	_____ Wilson Williams Sxwíxwtn	

SCHEDULE
2022 ANNUAL BUDGET

PART 1: REVENUES

\$

1.	Property tax revenues to be collected in budget year:	
a.	Property Tax Revenues	10,543,865
2.	Squamish Nation Own Source Revenue Contribution	8,736,203
TOTAL REVENUES		19,280,068

PART 2: EXPENDITURES

1.	General Government Expenditures	
a.	Executive and Legislative	861,488
b.	General Administrative	2,122,746
c.	Other General Government	3,285,014
2.	Protection Services	
d.	Other Protective Services	672,092
3.	Transportation	
a.	Roads and Streets	839,249
4.	Recreation and Cultural Services	
a.	Recreation	1,341,055
b.	Culture	670,613
c.	Heritage Protection	117,490
d.	Other Recreation and Culture	526,434
5.	Community Development	
a.	Housing	798,196
c.	Community Planning	252,882
6.	Environment Health Services	
e.	Other Environmental Services	2,840,814
7.	Fiscal Services	
e.	Other Fiscal Services	115,810
8.	Other Services	
d.	Education	300,812
e.	Other Service – Purchased Local Gov’t Services	3,898,955
9.	Grants:	
a.	Home owner grant equivalents:	109,225
10.	Contingency Amount	527,193
11.	Transfers into Reserve Funds	-
12.	Repayment of moneys borrowed from Reserve Funds	-

TOTAL EXPENDITURES **19,280,068**

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|---|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | - |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | - |

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:

- | | |
|---|--------------|
| a. The District of West Vancouver – comprehensive municipal services | \$ 3,037,224 |
| b. The District of North Vancouver – comprehensive municipal services | \$ 739,822 |
| c. The City of North Vancouver - comprehensive municipal services | \$ 66,949 |
| d. The District of Squamish - comprehensive municipal services | \$ 54,960 |

Homeowners grants are comparable to those offered off reserve.

DISTRICT EXPENDITURES ON LOCAL SERVICES

Capilano Taxation District	\$
Squamish Nation Own Source Revenue Contribution	4,151,528
Tax Revenue	7,990,692
TOTAL REVENUES	12,142,220
Property Related Expenditures	12,142,220
Home Owner Grant equivalents	79,000
General Government Expenditures	3,958,983
Protection Services	505,121
Transportation	630,877
Recreation and Culture	1,246,233
Community Development	779,419
Environment Health Services	1,212,312
Fiscal Services	87,056
Other Services	206,460
Contingency Amounts	399,535
Comprehensive Service Agreement	3,037,224
EXPENDITURES SHORT / OVER REVENUES	-

Seymour Taxation District	
Squamish Nation Own Source Revenue Contribution	0
Tax Revenue	1,816,953
TOTAL REVENUES	1,816,953
Property Related Expenditures	1,816,953
Home Owner Grant equivalents	1,000
General Government Expenditures	705,241
Protection Services	17,825
Transportation	22,215
Recreation and Culture	65,517
Community Development	41,670
Environment Health Services	122,479
Fiscal Services	3,066
Other Services	7,270
Contingency Amounts	90,848
Comprehensive Service Agreement	739,822
EXPENDITURES SHORT / OVER REVENUES	-

Mission Taxation District	
Squamish Nation Own Source Revenue Contribution	1,665,037
Tax Revenue	647,308
TOTAL REVENUES	2,312,345
Property Related Expenditures	
	2,312,345
Home Owner Grant equivalents	
	27,000
General Government Expenditures	
General Government Expenditures	962,778
Protection Services	82,027
Transportation	102,232
Recreation and Culture	301,499
Community Development	126,303
Environment Health Services	563,629
Fiscal Services	14,107
Other Services	33,456
Contingency Amounts	
	32,365
Comprehensive Service Agreement	
	66,949
EXPENDITURES SHORT / OVER REVENUES	-

Stawamus Taxation District	
Squamish Nation Own Source Revenue Contribution	2,916,550
Tax Revenue	84,406
TOTAL REVENUES	3,000,956
Property Related Expenditures	
Property Related Expenditures	3,000,956
Home Owner Grant equivalents	2,225
General Government Expenditures	639,791
Protection Services	67,119
Transportation	83,925
Recreation and Culture	1,037,430
Community Development	103,685
Environment Health Services	942,395
Fiscal Services	11,581
Other Services	53,625
Contingency Amounts	4,220
Comprehensive Service Agreement	54,960
EXPENDITURES SHORT / OVER REVENUES	-

Kitsilano Taxation District	
Squamish Nation Own Source Revenue Contribution	3,090
Tax Revenue	4,506
TOTAL REVENUES	7,596
Property Related Expenditures	
Home Owner Grant equivalents	-
General Government Expenditures	2,457
Protection Services	-
Transportation	-
Recreation and Culture	4,914
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	-
Contingency Amounts	225
Comprehensive Service Agreement	-
EXPENDITURES SHORT / OVER REVENUES	-