

T̄KEMLÚPS TE SECWÉPEMC
ANNUAL EXPENDITURE LAW, 2023

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 T̄kemplúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *T̄kemplúps te Secwépemc Annual Expenditure Law, 2023*.

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 *T̄kemplúps te Secwépemc Property Assessment Law, 2023*;

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

“First Nation” means the T̄kemplúps 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 *T̄kemplúps te Secwépemc Property Taxation Law, 2023*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2023, and ending March 31, 2024, is attached as Schedules and the expenditures provided for in the Schedules 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 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 are 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 6 day of June, 2023, at Kamloops, in the Province of British Columbia.

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

Chief Rosanne Casimir

Councillor Joshua Gottfriedsen

Councillor Nicole Morning-Star Peters

Councillor Dave Manuel

Councillor Justin Gottfriedson

Councillor Marie Baptiste

Councillor Thomas Blank

Councillor Nickole (Nikki) Fraser

SCHEDULE A - SUMMARY
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$10,178,998
i. KIB	\$5,253,875
ii. Paul Lake	\$ 221,772
iii. Sun Rivers	\$4,703,351
b. Payments received in lieu of taxes	\$ 213,633
c. Property Transfer Tax Revenues	\$ 1,787,370
d. Miscellaneous (penalties, interest, fees)	\$ 75,374
2. Moneys from Reserve Funds funded by Revenues Included in Section 1.	
a. DCC Band Contribution	\$ 1,718,932
TOTAL REVENUES	\$13,974,307

PART 2: EXPENDITURES

1. Schedule B – District 1 (KIB General)	\$ 8,998,779
2. Schedule C – District 2(Paul Lake)	\$ 226,019
3. Schedule D – District 3 (Sun Rivers)	\$ 4,749,509
TOTAL EXPENDITURES	\$13,974,307

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 5,174,946
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$

BALANCE **\$5,174,946**

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	\$ 1,348,032
b. City of Kamloops – Sanitary Sewer Agreement	\$ 189,411
c. City of Kamloops – Transit Agreement	\$ 175,788
d. City of Kamloops – Sanitary Sewer (City User Fees)	\$ 388,553

e. Sage Meadows	\$ 10,644
f. South Bend	\$ 11,775
g. Tagish	\$ 51,532
h. Wind Chimes	\$ 8,356
i. Sun Rivers (Master Development Servicing Agreement)	\$ 1,193,694

Note: This Budget includes the attached Appendices.

SCHEDULE B - EXPENDITURES

DISTRICT 1: KIB GENERAL

1. General Government Expenditures	
a. Executive and Legislative	\$ 503,196
b. General Administrative	\$ 1,091,273
c. Other General Government	\$ 110,509
2. Protection Services	
a. Firefighting	\$ 634,043
3. Transportation	
a. Roads and Streets	\$ 380,929
b. Snow and Ice Removal	\$ 171,500
c. Parking	\$ 30,514
d. Public Transit	\$ 128,746
e. Other Transportation	\$ 164,730
4. Recreation and Cultural Services	
a. Recreation	\$ 10,219
b. Culture	\$ 63,576
c. Heritage Protection	\$ 11,889
d. Other Recreation and Culture	\$ 152,968
5. Community Development	
a. Housing	\$ 175,258
b. Planning and Zoning	\$ 85,109
c. Community Planning	\$ 29,783
d. Economic Development Program	\$ 29,783
e. Land Rehabilitation and Beautification	\$ 20,726
f. Other Regional Planning and Development	\$ 1,683,165
6. Environment Health Services	
a. Water Purification and Supply	\$ 384,105
b. Sewage Collection and Disposal	\$ 228,025
c. Other Environmental Services	\$ 35,307
7. Other Services	
a. Health	\$ 49,783
b. Social Programs and Assistance	\$ 92,345
c. Education	\$ 169,090

8. Grants:	
a. TteS Over 65 & Handicap or Veterans Grant (ADG)	\$ 208,716
b. TteS Regular Grant (HOG)	\$ 118,581
9. Contingency Amount	\$ 124,911
10. Transfers into Reserve Funds	
a. Capital Infrastructure and Reserve Fund	\$ 150,000
b. DCC Band Contribution	\$ 283,000
11. Repayment of moneys borrowed from Reserve Funds	
a. Transfer from DCC Band Contribution to Transportation Reserve Fund	\$ 1,677,000
TOTAL EXPENDITURES	\$ 8,998,779

SCHEDULE C - EXPENDITURES

DISTRICT 2: PAUL LAKE

1. General Government Expenditures	
a. General Administrative	\$ 29,347
b. Other General Government	\$ 1,623
2. Protection Services	
a. Firefighting	\$ 9,943
3. Transportation	
a. Roads and Streets	\$ 37,504
b. Snow and Ice Removal	\$ 26,811
c. Parking	\$ 1,558
d. Public Transit	\$ 650
e. Other Transportation	\$ 8,411
4. Recreation and Cultural Services	
a. Recreation	\$ 522
b. Culture	\$ 3,246
c. Heritage Protection	\$ 607
d. Other Recreation and Culture	\$ 4,206
5. Community Development	
a. Housing	\$ 8,948
b. Planning and Zoning	\$ 1,521
c. Community Planning	\$ 1,521
d. Economic Development Program	\$ 1,521
e. Land Rehabilitation and Beautification	\$ 1,058
6. Environment Health Services	
a. Water Purification and Supply	\$ 17,470
b. Sewage Collection and Disposal	\$ 1,971
e. Other Environmental Services	\$ 1,803
7. Other Services	
a. Health	\$ 2,542
b. Social Programs and Assistance	\$ 4,715
d. Education	\$ 8,652

8. Grants:	
a. TteS Over 65 or Handicap or Veterans Grant (ADG):	\$ 30,146
b. TteS Regular Grant (HOG)	\$ 17,465
9. Contingency Amount	\$ 2,258
TOTAL EXPENDITURES	\$ 226,019

SCHEDULE D - EXPENDITURES
DISTRICT 3: SUN RIVERS

1. General Government Expenditures	
a. General Administrative	\$ 576,300
b. Other General Government	\$ 27,489
2. Protection Services	
a. Firefighting	\$ 666,450
3. Transportation	
a. Roads and Streets	\$ 376,271
b. Snow and Ice Removal	\$ 215,595
c. Parking	\$ 23,411
d. Public Transit	\$ 69,531
e. Other Transportation	\$ 126,382
4. Recreation and Cultural Services	
a. Recreation	\$ 7,840
b. Culture	\$ 48,776
c. Heritage Protection	\$ 9,122
d. Other Recreation and Culture	\$ 381,170
5. Community Development	
a. Housing	\$ 134,459
b. Planning and Zoning	\$ 22,850
c. Community Planning	\$ 22,850
d. Economic Development Program	\$ 22,850
e. Land Rehabilitation and Beautification	\$ 98,266
6. Environment Health Services	
a. Water Purification and Supply	\$ 739,955
b. Sewage Collection and Disposal	\$ 279,107
c. Other Environmental Services	\$ 27,088
7. Other Services	
a. Health	\$ 38,194
b. Social Programs and Assistance	\$ 70,848
c. Education	\$ 130,004

9. Grants:	
a. TteS Over 65 or Handicap or Veterans Grant (ADG):	\$ 354,625
b. TteS Regular Grant (HOG):	\$ 232,540
10. Contingency Amount	\$ 47,495
TOTAL EXPENDITURES	\$4,749,509

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, 2023:	\$2,762,301
Transfers out	
a. to current year's revenues:	(\$ 41,932)
b. to Transportation reserve fund as a transfer:	(\$1,677,000)
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:	\$ 137,260
Ending balance as of March 31, 2024:	\$1,463,629

2. Capital Infrastructure Replacement & Improvement Reserve Fund

Beginning balance as of April 1, 2023:	\$2,008,661
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:	\$ 49,158
Ending balance as of March 31, 2024:	\$2,207,819

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	\$ 24,330
(b) DCC Stormwater	\$ 18,151
(c) DCC Transportation	\$ 944,335
(d) DCC Parks/Recreation	\$ 1,188
(c) DCC Water	\$ 134,754

Total Development Cost Charge Revenues: \$ 1,122,758

Expenditures:

1. Development cost charge expenditures in the current year:	
(a)	\$ 0
2. Transfers into development cost charge reserve funds	
(a) DCC Sewer	\$ 24,330
(b) DCC Stormwater	\$ 18,151
(c) DCC Transportation	\$ 944,335
(d) DCC Parks/Recreation	\$ 1,188
(c) DCC Water	\$ 134,754

Total Development Cost Charge Expenditures: \$1,122,758

Balance: \$ 0

B. Development Cost Charge Reserve Fund Balances

1. Sewer

Beginning balance as of April 1, 2023: \$ 113,200

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): | \$ 24,330 |
| b. from _____ development cost charge reserve fund as a transfer into fund: | \$ |

c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 628
Ending balance as of March 31, 2024:	\$ 138,158

2. Stormwater

Beginning balance as of April 1, 2023:	\$ 63,892
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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):	\$ 18,151
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$

Interest earned in current year:	\$ 642
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Ending balance as of March 31, 2024:	\$ 82,684
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3. Transportation

Beginning balance as of April 1, 2023:	\$3,080,382
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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):	\$ 944,335
b. from Development Cost Charge Band Contribution fund as a transfer into fund:	\$1,677,000
c. borrowed moneys repaid to fund:	\$

Interest earned in current year:	\$ 38,648
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Ending balance as of March 31, 2024:	\$5,740,365
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4. Parks/Recreation

Beginning balance as of April 1, 2023:	\$ 21,462
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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	
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current budget year (estimated):	\$ 1,188
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 305
Ending balance as of March 31, 2024:	\$ 22,955
5. Water	
Beginning balance as of April 1, 2023:	\$ 104,188
Transfers out	
a. to current year development cost charge revenues:	\$
b. _____ 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):	\$ 134,754
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 7,013
Ending balance as of March 31,2024:	\$ 245,955