

TĶEMLÚPS TE SECWÉPEMC
ANNUAL EXPENDITURE AMENDING LAW, 2024

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 Tĳemlúps te Secwépemc 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 Tĳemlúps te Secwépemc enacted the *Tĳemlúps te Secwépemc Annual Expenditure Law, 2024* 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;

E. The Council of the Tĳemlúps te Secwépemc wishes to amend the Schedules in the *Tĳemlúps te Secwépemc Annual Expenditure Law, 2024*;

NOW THEREFORE the Council of the Tĳemlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tĳemlúps te Secwépemc Annual Expenditure Amending Law, 2024*.

2. The *Tĳemlúps te Secwépemc Annual Expenditure Law, 2024*; is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the *Tĳemlúps te Secwépemc Annual Expenditure Law, 2024*;

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 29 day of April, 2025, at Kamloops, in the Province of British Columbia.

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

Law READING & ADOPTION DATES

1st Reading the 11 day of JUNE, 2024

2nd Reading the 11 day of JUNE, 2024

3rd Reading and Enactment the 11 day of JUNE, 2024

Final presentation for signature the 11 day of JUNE, 2024

Expenditure Amending Law enactment the 29 day of APRIL, 2025

This Law is hereby passed at a duly convened meeting of the Council of the Tĳemlúps te Secwépemc the

29 day of APRIL 2025.

Being the majority of those members of the Council of the Tkemlúps te Secwépemc present. There are eight (8) Council members and a quorum of Council is four (4) members.

Number of members of the Council present at the meeting: ____.

This Law comes into force on the following day on which it is approved by the First Nations Tax Commission first and published.

Voting in favour of this bylaw are the following members of the Council:

Kúkpi7 Rosanne Casimir

Tk'wenem7íple7 Thomas Blank

Tkwenem7íple7 Nikki Fraser

Tk'wenem7íple7 Boyd Gottfriedson

Tk'wenem7íple7 Daylin Malloy

Tk'wenem7íple7 Dave Manuel

Tk'wenem7íple7 Vicki Manuel

Tk'wenem7íple7 Myron Thomas

SCHEDULE A - SUMMARY
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$11,409,552
i. KIB General	\$6,006,196
ii. Paul Lake	\$ 229,311
iii. Sun Rivers	\$5,174,045
b. Payments received in lieu of taxes	\$ 220,195
c. Property Transfer Tax Revenues	\$ 1,402,040
d. Miscellaneous (penalties, interest, fees)	\$ 468,336
TOTAL REVENUES	\$13,500,123

PART 2: EXPENDITURES

1. Schedule B – District 1 (KIB General)	\$ 8,045,623
2. Schedule C – District 2(Paul Lake)	\$ 233,823
3. Schedule D – District 3 (Sun Rivers)	\$ 5,220,677
TOTAL EXPENDITURES	\$13,500,123

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 6,688,399
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ 6,688,399
BALANCE	\$ 6,688,399

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	\$ 1,364,257
b. City of Kamloops – Sanitary Sewer Agreement	\$ 210,000
c. City of Kamloops – Transit Agreement	\$ 331,277
d. City of Kamloops – Sanitary Sewer (City User Fees)	\$ 466,528
e. Sun Rivers (Master Development Servicing Agreement)	\$ 1,330,195

Note: This Budget includes the attached Appendices.

SCHEDULE B - EXPENDITURES

DISTRICT 1: KIB GENERAL

1. General Government Expenditures	
a. Executive and Legislative	\$ 465,518
b. General Administrative	\$ 2,380,206
c. Other General Government	\$ 118,302
2. Protection Services	
a. Firefighting	\$ 631,702
3. Transportation	
a. Roads and Streets	\$ 623,798
b. Public Transit	\$ 238,206
c. Other Transportation	\$ 30,371
4. Recreation and Cultural Services	
a. Recreation	\$ 10,149
b. Culture	\$ 73,518
c. Other Recreation and Culture	\$ 149,982
5. Community Development	
a. Housing	\$ 188,470
b. Land Rehabilitation and Beautification	\$ 31,618
c. Other Regional Planning and Development	\$ 1,309,279
6. Environment Health Services	
a. Water Purification and Supply	\$ 5,648
b. Sewage Collection and Disposal	\$ 280,294
7. Other Services	
a. Health	\$ 64,205
b. Agriculture	\$ 90,989
c. Education	\$ 395,257
8. Grants:	
a. TteS Over 65 & Handicap or Veterans Grant (ADG)	\$ 233,693
b. TteS Regular Grant (HOG)	\$ 124,709
c. TteS Not-for-Profit Grant (Qwemtsin Health Society)	\$ 34,503
9. Contingency Amount	\$ 132,206
10. Transfers into Reserve Funds	
a. Capital Infrastructure and Reserve Fund	\$ 150,000
b. DCC Band Contribution	\$ 283,000

TOTAL EXPENDITURES

\$ 8,045,623

SCHEDULE C - EXPENDITURES

DISTRICT 2: PAUL LAKE

1. General Government Expenditures	
a. General Administrative	\$ 90,000
b. Other General Government	\$ 1,795
2. Protection Services	
a. Firefighting	\$ 9,410
3. Transportation	
a. Roads and Streets	\$ 31,138
b. Public Transit	\$ 977
c. Other Transportation	\$ 1,516
4. Recreation and Cultural Services	
a. Recreation	\$ 507
b. Culture	\$ 3,670
c. Other Recreation and Culture	\$ 1,506
5. Community Development	
a. Housing	\$ 9,408
b. Land Rehabilitation and Beautification	\$ 1,578
6. Environment Health Services	
a. Water Purification and Supply	\$ 282
b. Sewage Collection and Disposal	\$ 3,509
7. Other Services	
a. Health	\$ 3,205
b. Agriculture	\$ 4,542
c. Education	\$ 19,730
8. Grants:	
a. TteS Over 65 or Handicap or Veterans Grant (ADG):	\$ 30,146
b. TteS Regular Grant (HOG)	\$ 18,566
9. Contingency Amount	\$ 2,338
TOTAL EXPENDITURES	\$ 233,823

SCHEDULE D - EXPENDITURES

DISTRICT 3: SUN RIVERS

1. General Government Expenditures	
a. General Administrative	\$1,233,524
b. Other General Government	\$ 28,691
2. Protection Services	
a. Firefighting	\$ 658,437
3. Transportation	
a. Roads and Streets	\$ 546,707
b. Snow and Ice Removal	\$ 214,161
c. Public Transit	\$ 123,063
d. Other Transportation	\$ 16,191
4. Recreation and Cultural Services	
a. Recreation	\$ 5,411
b. Culture	\$ 39,192
c. Other Recreation and Culture	\$ 362,798
5. Community Development	
a. Housing	\$ 100,473
b. Land Rehabilitation and Beautification	\$ 108,639
6. Environment Health Services	
a. Water Purification and Supply	\$ 229,144
b. Sewage Collection and Disposal	\$ 315,484
7. Other Services	
a. Health	\$ 34,228
b. Agriculture	\$ 354,451
c. Education	\$ 210,711
8. Grants:	
a. TteS Over 65 or Handicap or Veterans Grant (ADG):	\$ 354,625
b. TteS Regular Grant (HOG):	\$ 232,540
9. Contingency Amount	\$ 52,207
TOTAL EXPENDITURES	\$5,220,677

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, 2024:	\$1,074,590
Transfers out	
a. to current year's revenues:	\$
b. to Transportation 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:	\$ 238,404
Ending balance as of March 31, 2025:	\$1,595,994

2. Capital Infrastructure Replacement & Improvement Reserve Fund

Beginning balance as of April 1, 2024:	\$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:	\$ 92,566
Ending balance as of March 31, 2025:	\$2,251,227

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	\$ 1,732
(b) DCC Stormwater	\$ 2,738
(c) DCC Transportation	\$ 295,860
(d) DCC Parks/Recreation	\$ 1,260
(c) DCC Water	\$ 35,832

Total Development Cost Charge Revenues:	\$ 337,422
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Expenditures:

1. Development cost charge expenditures in the current year:	
(a)	\$ 0
2. Transfers into development cost charge reserve funds	
(a) DCC Sewer	\$ 1,732
(b) DCC Stormwater	\$ 2,738
(c) DCC Transportation	\$ 295,860
(d) DCC Parks/Recreation	\$ 1,260
(c) DCC Water	\$ 35,832

Total Development Cost Charge Expenditures:	\$ 337,422
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Balance:	\$ 0
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B. Development Cost Charge Reserve Fund Balances

1. Sewer

Beginning balance as of April 1, 2024:	\$ 138,108
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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): | \$ 1,732 |
| b. from _____ development cost charge reserve fund as a transfer into fund: | \$ |

c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 1,090
Ending balance as of March 31, 2025:	\$ 140,930

2. Stormwater

Beginning balance as of April 1, 2024:	\$ 82,634
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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):	\$ 2,738
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$

Interest earned in current year:	\$ 1,115
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Ending balance as of March 31, 2025:	\$ 86,487
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3. Transportation

Beginning balance as of April 1, 2024:	\$5,737,349
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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):	\$ 295,860
b. from Development Cost Charge Band Contribution fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$

Interest earned in current year:	\$ 67,127
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Ending balance as of March 31, 2025:	\$6,100,336
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4. Parks/Recreation

Beginning balance as of April 1, 2024:	\$ 22,931
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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):	\$ 1,260
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 529
Ending balance as of March 31, 2025:	\$ 24,720

5. Water

Beginning balance as of April 1, 2024: \$2,735,795

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):	\$ 35,832
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 12,180
Ending balance as of March 31, 2025:	\$2,783,807