

**SPUZZUM FIRST NATION
ANNUAL EXPENDITURE LAW, 2025**

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 Spuzzum First Nation duly enacts as follows:

1. This Law may be cited as the *Spuzzum First Nation Annual Expenditure Law, 2025*.

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 *Spuzzum First Nation Property Assessment By-law*;

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

“**First Nation**” means the *Spuzzum First 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 *Spuzzum First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2025, and ending March 31, 2026 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. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. 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.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.

11.(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.

12. 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 9th day of October, 2025 at Spuzzum in the Province of British Columbia;

A Quorum of Council consists of two (2) members of Council.

Chief – Janice Kuester

Councilor – Diana Stromquist

**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 252,304
2. Local Revenues carried (Uncollectable due to the Province existing Claims)	\$ (232,654)
3. Accumulated Deficit – Local Revenues carried over from previous fiscal year	\$ 0.00

TOTAL REVENUES	\$ 19,650
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PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 1,000
b. General Administrative	\$ 10,000
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$ 500
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 800
b. Snow and Ice Removal	\$ 2,500
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	

e. Tourism		
f. Trade and Industry		
g. Land Rehabilitation and Beautification		
h. Other Regional Planning and Development		
6. Environment Health Services		
a. Water Purification and Supply		
b. Sewage Collection and Disposal		
c. Garbage Waste Collection and Disposal	\$	2,885
d. Recycling		
e. Other Environmental Services		
7. Fiscal Services		
a. Long-term Borrowing Payments to the First Nations Finance Authority		
b. Interim Financing Payments to the First Nations Finance Authority		
c. Other Payments		
d. Accelerated Debt Payments		
e. Other Fiscal Services		
8. Other Services		
a. Health		
b. Social Programs and Assistance		
c. Agriculture		
d. Education		
e. Other Service		
9. Grants:		
a. Home owner grant equivalents:		
10. Contingency Amount	\$	1,965
TOTAL EXPENDITURES	\$	19,650

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$	0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$	0.00
BALANCE	\$	0.00