

**PENTICTON INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2019**

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 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, at least once each year, make 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 Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Law, 2019*.

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 *Penticton Indian Band Property Assessment Law, 2019*;

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

“First Nation” means the Penticton Indian Band, 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 *Penticton Indian Band Property Taxation Law, 2019*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2019, and ending December 31, 2019, 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.

**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 \_\_\_ day of May 2019, at IR No. 1 Penticton Indian Band Admin Office, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

\_\_\_\_\_  
Chief Chad Eneas

\_\_\_\_\_  
Councillor Suzanne Johnson

\_\_\_\_\_  
Councillor Clinton George

\_\_\_\_\_  
Councillor Joan Phillip

\_\_\_\_\_  
Councillor Ernest Jack

\_\_\_\_\_  
Councillor Elliott Tonasket

\_\_\_\_\_  
Councillor Inez Pierre

\_\_\_\_\_  
Councillor Fred Kruger

**SCHEDULE**  
**ANNUAL BUDGET**

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,070,424
<b>TOTAL REVENUES:</b>	<b>\$2,070,424</b>
 <b>TOTAL EXPENDITURES:</b>	 <b>-</b>
1. General Government Expenditures	
a. General Administrative, includes IT, Communication, Rcrd Mgt.	\$223,468
b. Board of Review	\$9,000
c. Local Government Services Administration	\$167,800
d. Capital Expenditure- Administration Building	\$125,000
d. Allowance for Taxes in Dispute	\$45,000
e. Intergovernmental Affairs	\$150,000
f. Bad Debt Write off	\$12,500
2. Protection Services	
a. City of Penticton Fire Protection	\$250,000
b. PW: PIB Fire Protection	\$36,000
3. Transportation	
a. Roads and Streets	\$4,873
b. PW: PIB Public Works	\$100,000
4. Recreation and Cultural Services	
a. Channel Lands	\$20,000
5. Community Development	
a. Education	\$40,000
b. Home Owners Representation	\$5,000
c. Health	\$13,861
f. Daycare	\$40,000
g. Footprints	\$40,000
h. Lands Department	\$65,000
i. PIB Utilities	\$29,154
6. Environment Health Services	
a. Natural Resources	\$40,000



Note: The First Nation has the following 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. BC Assessment	\$35,000
b. Municipal Agreement	\$82,151
c. PW: PIB Waste Management	\$13,144
d. Hospital District	\$111,496
e. Library Services	\$36,135
f. Penticton Sewage Agreement	\$32,000
g. City of Penticton Fire Protection	\$250,000

Note: This Budget includes the attached Appendix.

## Appendix

### Reserve Fund Balances

#### 1. Capital Reserve Fund

Beginning balance as of December 31, 2018 :	\$815,024
Transfers out	
a. to local revenue account:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from local revenue account:	\$300,000
b. from Capital reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$15,052.82
Ending balance as of December 31, 2019:	\$1,130,076.82

#### 2. Contingency Reserve Fund

Beginning balance as of December 31, 2018 :	\$278,404
Transfers out	
a. to local revenue account:	\$

- b. to \_\_\_\_\_ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from local revenue account: \$50,000
- b. from \_\_\_\_\_ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$4,433.45

Ending balance as of December 31 2019: \$332,837.45

**Appendix**

**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) \$
  - (b) \$
  - (c) \$
- 2. Moneys from development cost charge reserve funds to be expended in the current year:
  - (a) \$
  - (b) \$

**Total Development Cost Charge Revenues: \$**

Expenditures:

- 1. Development cost charge expenditures in the current year:
  - (a) \$
  - (b) \$
- 2. Transfers into development cost charge reserve funds
  - (a) \$
  - (b) \$

**Total Development Cost Charge Expenditures: \$**

**Balance: \$**

**B. Development Cost Charge Reserve Fund Balances**

1. [Name of development cost charge class]	
Beginning balance as of _____ 1, 20__ :	\$
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):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of _____ 31, 20__ :	\$
2. [Name of development cost charge class]	
Beginning balance as of _____ 1, 20__ :	\$
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):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of _____ 31, 20__ :	\$
3. [Name of development cost charge class]	
Beginning balance as of _____ 1, 20__ :	\$
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):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of _____ 31, 20__ :	\$