

SQUAMISH NATION
ANNUAL EXPENDITURE 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 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, 2024*.

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 01, 2024, and ending December 31, 2024, 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 17th day of May, 2024, at which the required of four (4) members of Council was present throughout.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 4 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT:		320 SEYMOUR BLVD NORTH VANCOUVER, B. C.									
			DATED:									
	MOVED BY:		SECONDED BY									
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; text-align: center;"> _____ Stewart Gonzales Sempulyan </td> <td style="width: 50%; text-align: center;"> _____ Shayla Jacobs Sumkwaht </td> </tr> <tr> <td style="text-align: center;"> _____ Dustin Rivers Sxwchálten iy X̱elsílem </td> <td style="text-align: center;"> _____ Kristen Rivers Tiyáltelut </td> <td style="text-align: center;"> _____ Ann Whonnock Syexwáliya </td> </tr> <tr> <td style="text-align: center;"> _____ Joyce Williams </td> <td style="text-align: center;"> _____ Deborah Baker K'ána </td> <td style="text-align: center;"> _____ Wilson Williams Sxwíxwtn </td> </tr> </table>					_____ Stewart Gonzales Sempulyan	_____ Shayla Jacobs Sumkwaht	_____ Dustin Rivers Sxwchálten iy X̱elsílem	_____ Kristen Rivers Tiyáltelut	_____ Ann Whonnock Syexwáliya	_____ Joyce Williams	_____ Deborah Baker K'ána	_____ Wilson Williams Sxwíxwtn
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_____ Joyce Williams	_____ Deborah Baker K'ána	_____ Wilson Williams Sxwíxwtn										

SCHEDULE
2024 ANNUAL BUDGET

PART 1: REVENUES

\$

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	12,717,795
2. Squamish Nation Own Source Revenue Contribution	23,959,831
TOTAL REVENUES	36,677,626

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	4,599,286
b. General Administrative	6,057,998
c. Other General Government	3,776,168
2. Protection Services	
a. Other Protective Services	868,542
3. Transportation	
a. Roads and Streets	781,333
4. Recreation and Cultural Services	
a. Recreation	1,402,863
b. Culture	1,374,220
c. Other Recreation and Culture	2,212,944
5. Community Development	
a. Housing	1,416,983
b. Planning and Zoning	827,715
c. Community Planning	395,600
6. Environment Health Services	
a. Other Environmental Services	4,837,836
7. Fiscal Services	
a. Other Fiscal Services	864,012
8. Other Services	
a. Health	45,532
b. Education	1,440,736
c. Other Service – Purchased Local Gov’t Services	5,026,468
9. Grants:	
a. Home owner grant equivalents:	113,500
10. Contingency Amount	635,890

TOTAL EXPENDITURES

36,677,626

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|---|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | 0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | 0 |

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:

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|---|--------------|
| a. The District of West Vancouver – comprehensive municipal services | \$ 2,898,844 |
| b. The City of Vancouver - comprehensive municipal services | \$ 850,000 |
| c. The District of North Vancouver – comprehensive municipal services | \$ 824,393 |
| d. The City of North Vancouver - comprehensive municipal services | \$ 252,278 |
| e. The District of Squamish - comprehensive municipal services | \$ 200,953 |

Homeowners grants are comparable to those offered off reserve.

Appendix
District Expenditures on Local Services

Xwmélch'sten (Capilano) Taxation District	
Squamish Nation Own Source Revenue Contribution	13,496,629
Tax Revenue	8,132,702
TOTAL REVENUES	21,629,331
Property Related Expenditures	21,629,331
Home Owner Grant equivalents	80,000
General Government Expenditures	8,995,435
Protection Services	626,469
Transportation	584,417
Recreation and Culture	2,882,925
Community Development	1,974,873
Environment Health Services	2,138,268
Fiscal Services	646,259
Other Services	395,205
Contingency Amounts	406,636
Comprehensive Service Agreement	2,898,844
EXPENDITURES SHORT / OVER REVENUES	-

Ch'ich'elxwi7kw (Seymour) Taxation District	
Squamish Nation Own Source Revenue Contribution	0
Tax Revenue	2,044,700
TOTAL REVENUES	2,044,700
Property Related Expenditures	2,044,700
Home Owner Grant equivalent	1,500
General Government Expenditures	623,243
Protection Services	25,891
Transportation	21,304
Recreation and Culture	127,060
Community Development	71,990
Environment Health Services	209,120
Fiscal Services	23,558
Other Services	14,406
Contingency Amounts	102,235
Comprehensive Service Agreement	824,393
EXPENDITURES SHORT / OVER REVENUES	-

Eslha7áú (Mission) Taxation District	
Squamish Nation Own Source Revenue Contribution	3,418,318
Tax Revenue	743,242
TOTAL REVENUES	4,161,560
Property Related Expenditures	4,161,560
Home Owner Grant equivalents	30,000
General Government Expenditures	1,600,793
Protection Services	116,712
Transportation	95,579
Recreation and Culture	573,837
Community Development	322,984
Environment Health Services	961,888
Fiscal Services	105,693
Other Services	64,634
Contingency Amounts	37,162
Comprehensive Service Agreement	252,278
EXPENDITURES SHORT / OVER REVENUES	-

St'á7mes (Stawamus) Taxation District	
Squamish Nation Own Source Revenue Contribution	7,044,884
Tax Revenue	83,784
TOTAL REVENUES	7,128,668
Property Related Expenditures	7,128,668
Home Owner Grant equivalents	2,000
General Government Expenditures	2,463,808
Protection Services	99,470
Transportation	80,033
Recreation and Culture	1,378,679
Community Development	270,451
Environment Health Services	1,528,560
Fiscal Services	88,502
Other Services	1,012,023
Contingency Amounts	4,189
Comprehensive Service Agreement	200,953
EXPENDITURES SHORT / OVER REVENUES	-

Señákw (Kitsilano) Taxation District	
Squamish Nation Own Source Revenue Contribution	(0)
Tax Revenue	1,713,367
TOTAL REVENUES	1,713,367
Property Related Expenditures	1,713,367
Home Owner Grant equivalents	-
General Government Expenditures	750,173
Protection Services	-
Transportation	-
Recreation and Culture	27,526
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	-
Contingency Amounts	85,668
Comprehensive Service Agreement	850,000
EXPENDITURES SHORT / OVER REVENUES	-