

MUSQUEAM INDIAN BAND
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 Musqueam Indian Band duly enacts as follows:

1. This Law may be cited as the *Musqueam Indian Band 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 *Musqueam Indian Band Property Assessment Bylaw, PR-96-01*, as amended;

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

“**First Nation**” means the Musqueam 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 *Musqueam Indian Band Property Taxation Bylaw PR-96-02*, as amended.

3. The First Nation’s annual budget for the budget year beginning January 1, 2023, and ending December 31, 2023, 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. A Contingency Reserve Fund established under s.83 is hereby carried forward and is for the purposes of funding unforeseen operating expenditures and stabilizing the temporary impact of cyclical local revenue decreases

9. A Capital Reserve Fund established under s.83 is hereby carried forward and is for the purposes of funding capital infrastructure replacement and improvements

10. A Flood Mitigation Reserve Fund is hereby set up and is for the purpose of supporting the actions necessary to protect the Reserve from flooding as a result of climate change impacting the level of the Fraser River which is adjacent to the Reserve.

11. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

12. 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.

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

14. 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.

15.(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.

16. 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 13th day of June 2023, at Vancouver, in the Province of British Columbia.

A quorum of Council consists of **five (5)** members of Council.

Chief Wayne Sparrow

Councillor Allyson Fraser

Councillor Tammy Harkey

Councillor Jordan Point

Councillor Nolan Charles

Councillor Richard Sparrow

Councillor Brett Sparrow

Councillor Howard E. Grant

Councillor Michele Point

Councillor Gordon Grant

SCHEDULE A
ANNUAL BUDGET 2023

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:

a. Property Tax Revenues \$2,127,878.00

2. Moneys from Reserve Funds

a. Operating Fund

b. Capital Fund

3. Other Revenue

BC Hydro	\$8,000.00
Garbage	\$34,547.00
GVRD Grant	\$139,346.20
Interest & Penalties	\$43,861.00
Sewer	\$169,481.20
Street Cleaning	\$4,840.00
Water	\$244,065.75
Yard Waste	\$55,144.00

Total Revenues: **\$2,827,163.15**

PART 2: EXPENDITURES

1. General Government Expenditures

a. Tax Administration	\$150,000.00
b. General Administrative	\$125,000.00
c. Legal	\$145,000.00
d. Executive and Legislative	\$120,000.00
e. Public Works Administrative	\$75,000.00
f. Board of Review	\$15,000.00
g. Taxation Office/Equipment	\$10,000.00
h. Taxation Legal Expenses	\$50,000.00
h. Taxation Appeals	\$6,000.00
h. Taxation Audit	\$5,000.00

2. Protection Services

a. Community Security	\$170,000.00
b. IT Server Security upgrades	\$50,000.00
c. Garbage Monitors	\$60,000.00

3. Transportation

a. Roads and Streets	\$25,000.00
----------------------	-------------

4. Recreation and Cultural Services

a. Other Recreation and Culture	\$5,000.00
---------------------------------	------------

5. Community Development

a. Land Rehabilitation and Beautification	\$95,000.00
b. Community Buildings rehabilitation incl Elders Suites	\$500,000.00
c. Public Works Equipment and Buildings upgrades	\$200,000.00

6. Environment Health Services

a. Community Buildings	\$160,000.00
b. Road and Grounds	\$130,000.00
c. Emergency Preparedness	\$5,000.00
d. Grounds and Roads Leasehold	\$5,000.00

7. Fiscal Services

8. Other Services

f. Assessment Authority	\$40,000.00
b. Social Programs and Assistance	\$138,000.00
e. City Agreement	\$975,000.00

9. Grants

a. Home owner grants equivalents:	\$8,445.00
-----------------------------------	------------

10. Contingency Amounts

Contingency Amount	\$62,718.15
--------------------	-------------

11. Transfers into reserve funds

a. Capital Fund	\$160,000.00
b. Income Stabilization Fund	\$160,000.00
c. Flood Mitigation Fund	\$250,000.00

12. Repayment of moneys borrowed from reserve funds

Total Expenditures: **\$3,900,163.15**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 1,606,964.46
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0.00

BALANCE **\$533,964.46**

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. Vancouver City Service Agreement	\$ 975,000.00
--------------------------------------------	---------------

Appendix “A”
2023 Reserve Fund Balances

1. Income Stabilization Fund

Beginning balance as of January 1, 2023:	\$ 4,045,083.00
Transfers out	
a. to local revenue account:	\$
b. to Capital reserve fund as a transfer:	\$ 3,121,882.90
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from local revenue account:	\$ 160,000.00
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 54,372.48
Ending balance as of December 31, 2023:	\$ 1,137,572.58

2. Capital Reserve Fund

Beginning balance as of January 1, 2023:	\$2,481,689.54
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:	\$ 160,000.00
b. from Income Stabilisation reserve fund as a transfer to fund:	\$ 3,121,882.90
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 223,086.98
Ending balance as of December 31, 2023:	\$ 5,986,659.42

3. Flood Mitigation Reserve Fund

Beginning balance as of January 1, 2023:	\$
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:	\$ 250,000.00
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 5,000.00
Ending balance as of December 31, 2023:	\$ 255,000.00