

User Guide to the Fiscal Arrangements Model

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Overview:**General:**

This model has been produced as an illustrative tool for use by the Parties at negotiation tables in the BCTC Process. The model can be used to analyze a wide range of fiscal options for a given community profile, taking into account various economic development scenarios.

This fiscal model was developed by a modeling consultant with the participation of the Department of Indian Affairs and Northern Development, British Columbia and the First Nations Summit as part of the work of the Fiscal Relations Working Group.

Disclaimer:

The fiscal model and the copyright to the model are owned by British Columbia. However, as agreed to by the Fiscal Relations Working Group, the model cannot be modified without the written consent of Canada, British Columbia and the First Nations Summit.

The results produced by the model are for illustrative purposes only, and use of the model is entirely voluntary. British Columbia, Canada, and the First Nations Summit make no representation as to the accuracy or reliability of the model and are not liable for any decisions taken or agreements entered into by First Nations based on model outputs or projections.

The model includes procedures for estimating First Nation tax revenues. While those procedures use some of the same parameters used by the federal Department of Finance, the methodologies and data inputs differ. Consequently, the estimates that are produced by the model will differ from those calculated by the Department of Finance. The Department of Finance is prepared to work with interested First Nations in British Columbia to produce more accurate estimates of potential First Nation tax revenues, which could possibly be used with other outputs from the model. Canada does not use this model for estimating First Nation tax revenues.

User Guide:

The purpose of this user guide is threefold:

- First, this guide provides users of the fiscal model with the instructions on how to execute the model and identifies all the options and parameters available for manipulation
- Secondly, the guide documents the data sources and data inputs that the model requires. Data can be broadly classified into two groups:
 - a) variables and information specific to a particular FN or FN profile and,
 - b) variables and data of a generic nature
- Third, the guide provides overviews of the methodologies used within the model that are not directly accessible to the model user.

Minimum Requirements:

The model was created in MS Excel 2000 on an IBM compatible computer under a Win XP operating system and has been tested in a Windows 95 and Window 98 environment. Some of the macros contained in the model may not operate properly in any version lower than Excel 7, but will work on all higher versions.

The user model is approximately 4 megabytes in size and the user is advised to ensure that sufficient room exists on their computer prior to making or saving versions of the model or its output.

The user model contains several macros; users should enable macros when using this model.

Model Structure

The model is organized into two major components as follows:

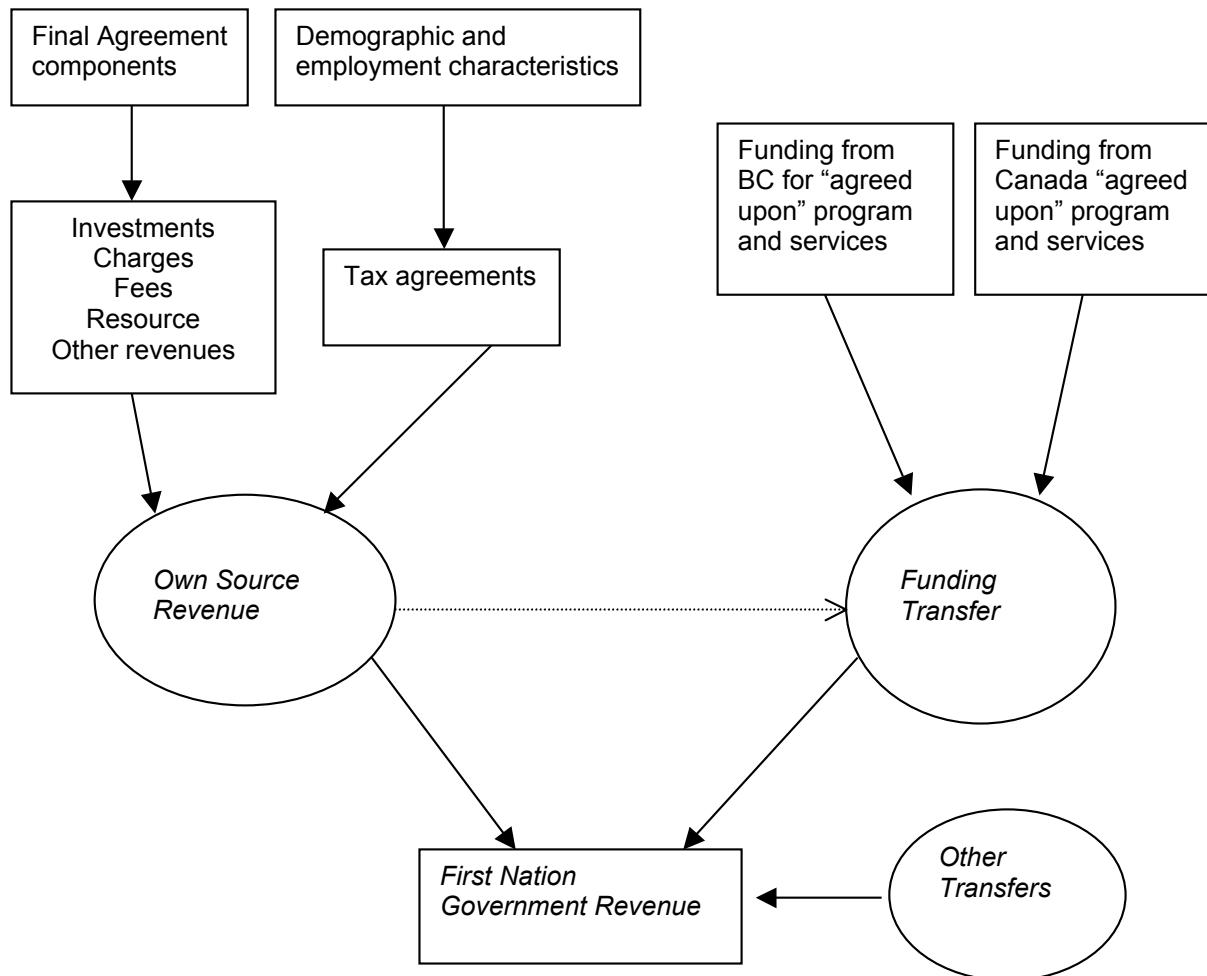
- First Nation revenues
- First Nation expenditures

Representation of Revenue Side

First Nation Government revenues are the sum of three main components:

- a) Own source revenue –revenue the FN receives through resource extraction, taxation, fees, charges, investments, commercial activities and other sources excluding transfers.
- b) Funding transfers - the model assumes the existence of a funding agreement between Canada, BC and the First Nation that sets out current and future funding levels for agreed upon programs and services
- c) Other transfers –transfers from other governments for activities outside of a funding agreement (e.g. implementation, training and resource rehabilitation funding)

Figure 1 - Revenue Structure



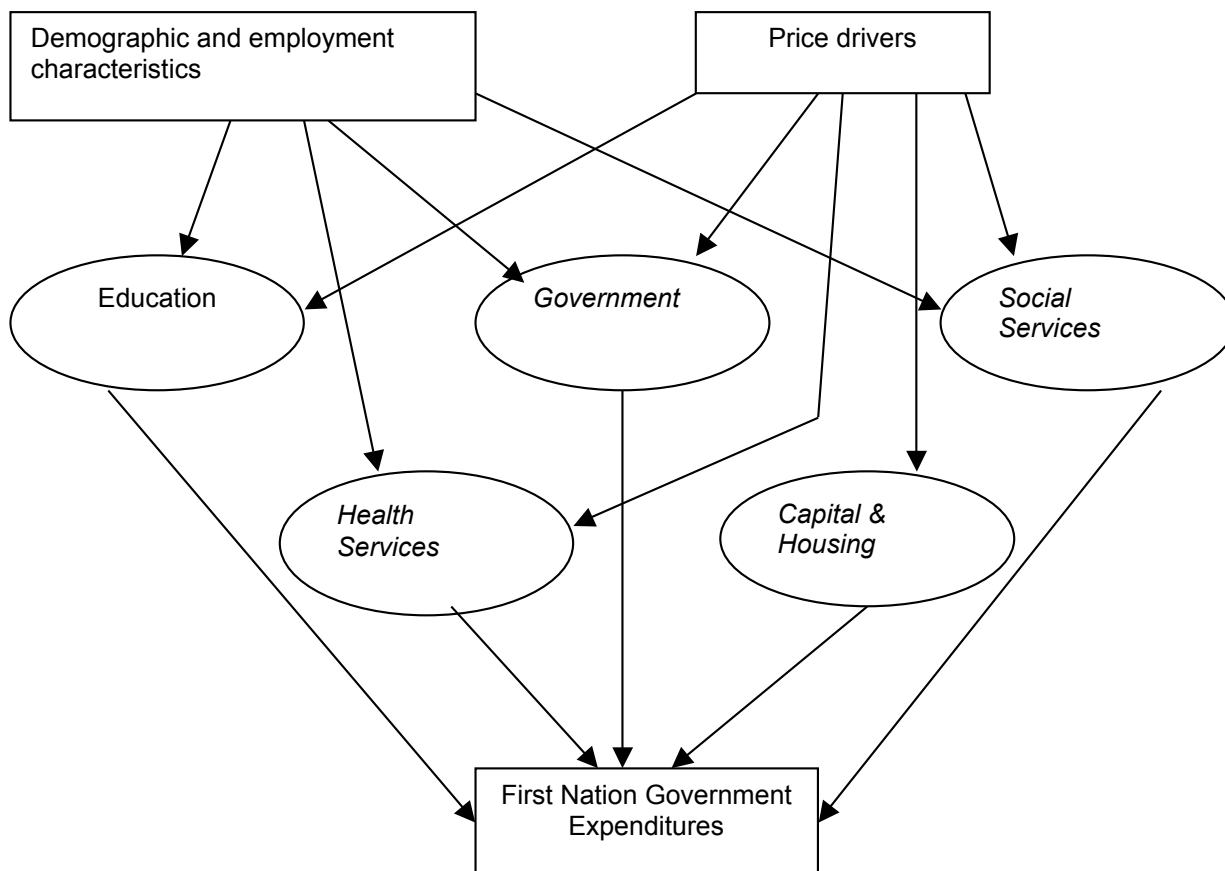
Representation of the Expenditure Side

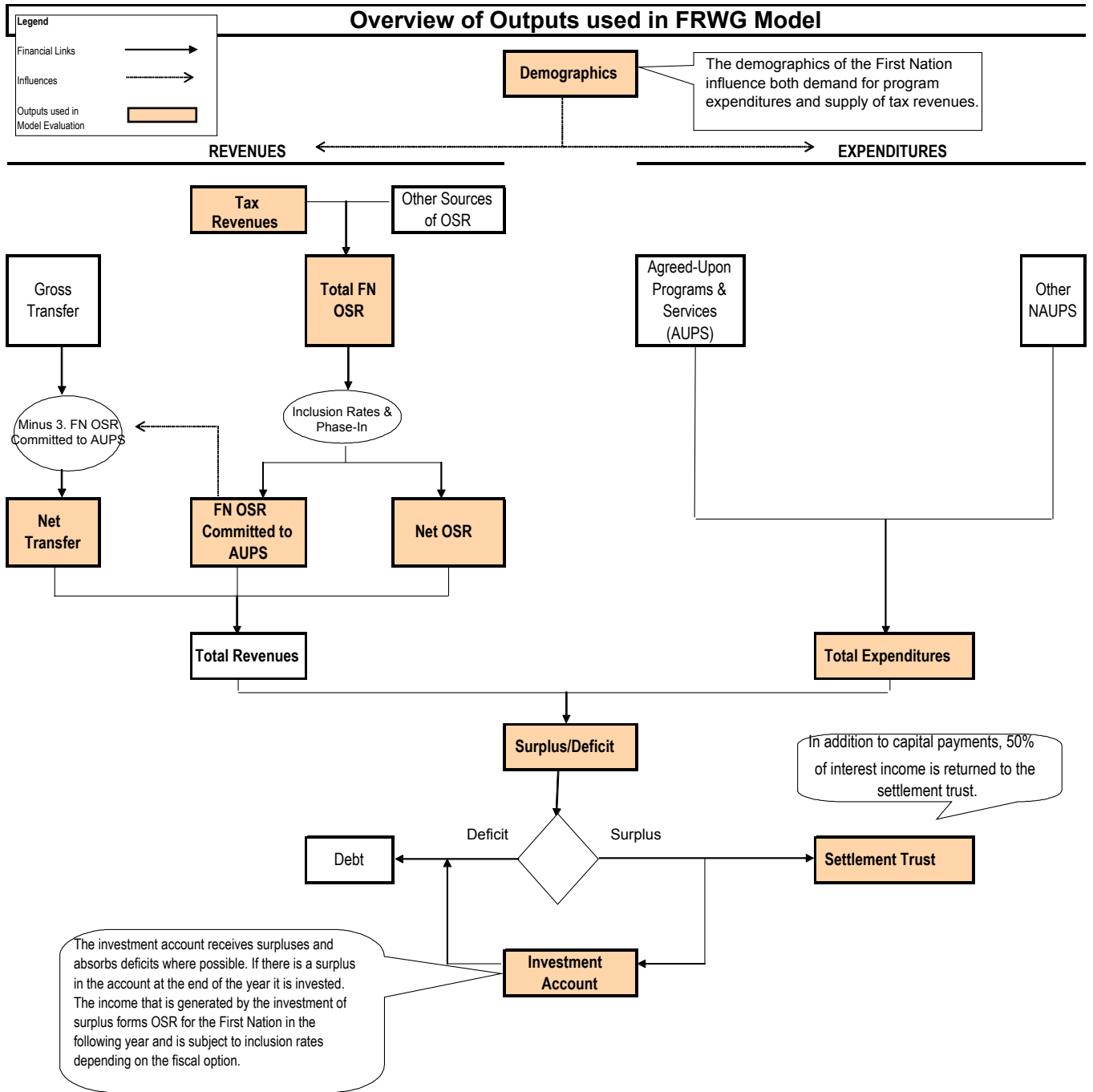
FN government expenditures are modelled for 5 major categories:

- Education;
- Health;
- Social;
- Capital; and
- Government Services.

Within each of these categories, the model provides the flexibility for adjustment to program expenditures over time; for example price drivers (inflation) and/or a volume driver (population growth).

Figure 2 - Expenditure Structure





First Nation Government Budget

Once the revenue and expenditure amounts are determined, the model compares the two sides and determines if the FN Government is running a surplus or deficit for the particular calendar year.

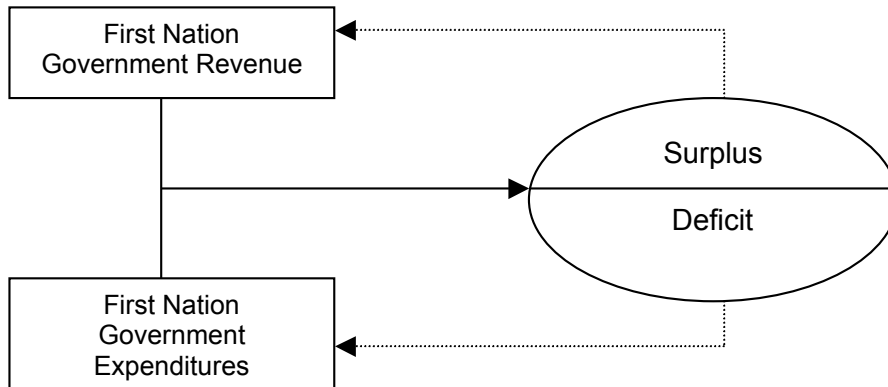
Surpluses:

In the event of a surplus, the amount of the surplus less any interest to be retained in the settlement trust is placed in an investment account that will generate interest annually. This revenue appears in Line 8 of the "Results Revenues" Worksheet as Investment Income.

Deficits:

Budgetary deficits are assumed to be financed through a draw down on the First Nation's investment account. If funds are depleted within the investment account the balance is financed through loans that can be amortized over a time period set by user; with payments on the loans showing as ongoing government debt charges.

Figure 3 - Budget Structure



The Spreadsheet Structure

Figure 4 graphically depicts the spreadsheet structure. The model is comprised of a number of sheets that are grouped into 3 classes.

- **Class 1**

Class 1 sheets are the input and control sheets as listed below:

- **Options:** this is the main control sheet of the model. It identifies the input sheets and assumptions in use and allows users to switch input sheets and OSR options.
- **Active Assumptions:** This sheet shows the input data that the model is currently using to generate the results. Its contents are set by the choices made in the options sheet. The user may not edit this sheet
- **Input OSR options:** this sheet contains 6 alternative OSR regimes as set by the user. The user specifies phase in rates and inclusion rates for each stream of OSR. The model will use one of the six OSR options in its calculations depending on which OSR option has been selected on by the user the Options sheet.
-
- **Input 1 – Input 6:** these are the data input sheets where the user inputs First Nation community data. Once chosen, on the "Options" sheet, an input sheet becomes part of the active assumptions sheet, which the model will use to generate the results. There are multiple sheets to facilitate the comparison of different scenarios.

- **Class 2**

Class 2 sheets are the calculation sheets – these are not visible or accessible to the user.

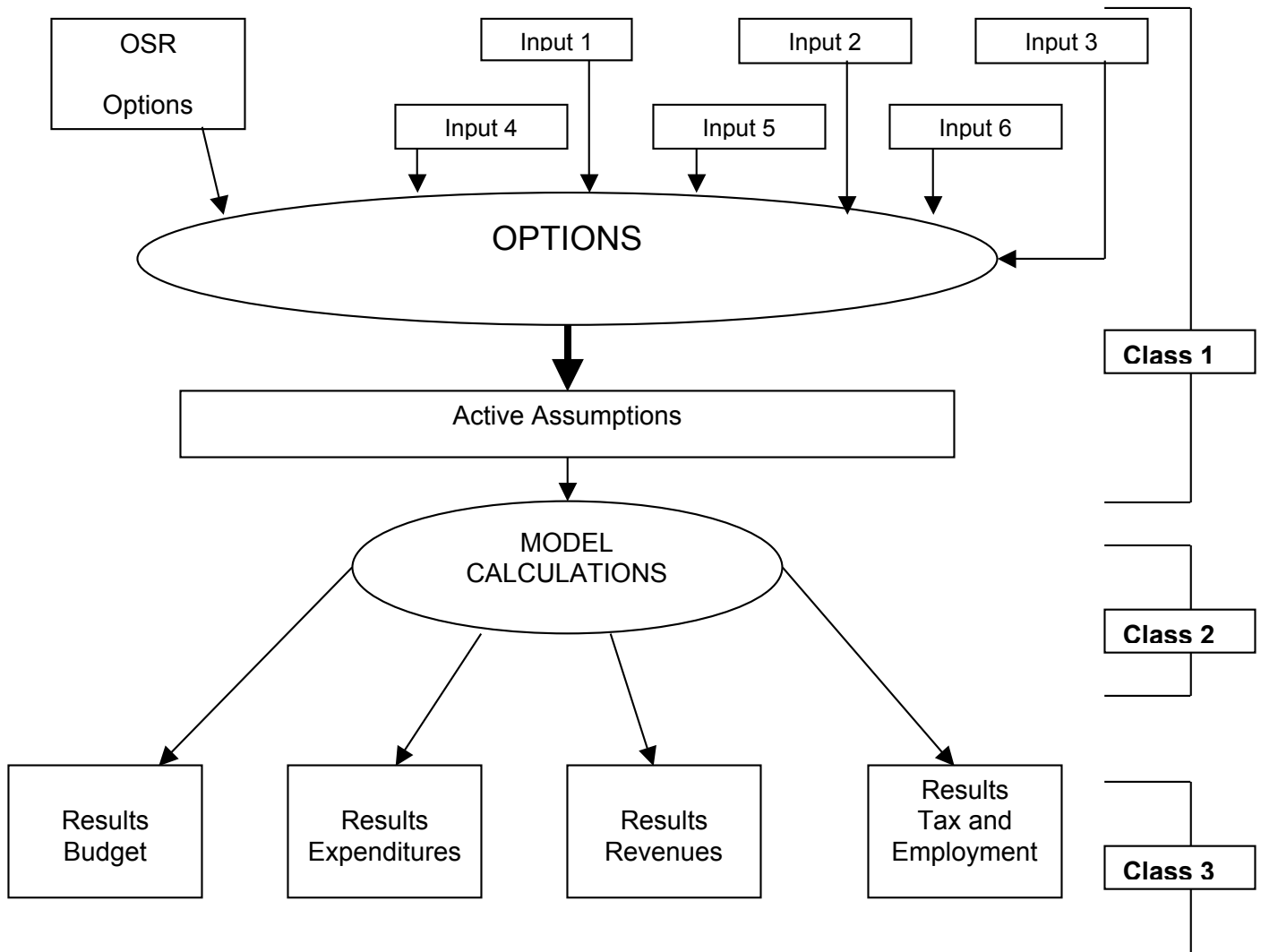
- **Class 3**

Class 3 sheets are the output sheets - these sheets are listed below:

- **Results budget:** this is the summary financial position of the First Nation government - it summarizes revenues and expenditures by major category and indicates whether the First Nation government is in a surplus or deficit position for the year. It also shows the balance of several funds including the Settlement Trust, the Investment Account, the Loan Account and the Contingency Account. The Contingency account is an optional account that is created by the model when the user wished to run an option where OSR is targeted to specific programs and the FN is responsible for the risk in achieving the determined level of OSR and any cost over-runs in delivery.
 - **Results tax and employment:** this sheet provides detail on the employment characteristics of the First Nation. It includes population projections, employment levels, personal income levels and sources, social program dependency information and identifies the tax revenue flow to Canada, BC and the First Nation government under the tax agreement assumptions that have been made by the user.
 - **Results expenditures:** this sheet provides an annual projection of First Nation government expenditures for all expenditure categories modelled.
-

- **Results revenues:** this sheet provides annual information on all First Nation government revenues by source and calculates the amount of OSR, if any, that is used to offset funding transfers from other governments.

Figure 4 - Spreadsheet Structure



Running the model

Options Sheet

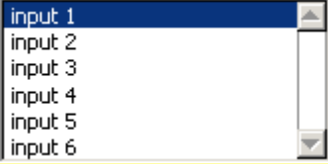

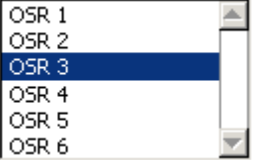
This is the main control sheet in which the user makes choices and decisions on which set of inputs to run through the model. The sheet also provides for the choice of OSR inputs. In addition there is an error indicator to inform the user if any serious input errors exist in the assumptions.

The user must identify the following:

- Input Data Sheet:** this is the data sheet the user wishes to run – note the user may rename the data sheets and the new names will appear in this box automatically.
- OSR Calculation:** this is a choice on whether the OSR inclusion amount is to be calculated based on annual calculations, or if the OSR inclusion amount is to be determined only at the start of a fiscal agreement
- OSR Approach:** this is the name of the series of OSR assumptions to be used in the analysis. The names and assumptions are contained in the input OSR sheet.

Based on the information contained within the chosen input data sheet, the following parameters will be shown.

- Title:** description of the input data sheet
- AIP Year:** the year of the AIP was ratified by all parties
- Base Funding Year:** this is the year in which the base funding amounts are negotiated on.
- Effective Year:** this is the first year of the Final Agreement

Title		Illustration only	
AIP Year	Base Funding Year	Effective Year	Errors
2002	2003	2003	0
Input Data Set	OSR Calculation	OSR approach	
			

The errors area will identify any major input error that have been made and contains a link to assist in identifying the errors.

Input OSR Options Sheet

The input OSR options sheet stores up to six, user specified sets of alternative OSR assumptions that the user can choose from in the options sheet under "OSR Approach". Note that the values provided in the spreadsheet are for illustrative purposes only.

The OSR treatment input requirements are listed in model display 1 (see following page). The line references refer to the rows in the display and identified in column A of the input data sheets.

- Row 1 this row identifies the first 20 years of the Final Agreement.
- Row 2 column A is a label set by the user that identifies the OSR regime identified by the block of rows and columns. This name is automatically picked up and displayed in the options sheet under OSR Approaches.
- Row 2 columns C-V, identifies the OSR phase in schedule, in percent – a value of 0% means that 0% of the calculated applicable OSR will be applied against the funding transfer while a value of 100% implies that the full amount of applicable OSR will be applied against the funding transfer. Applicable OSR is the amount of OSR determined by the product of OSR and inclusion rate that is to be taken into account when determining the transfer to a First Nation government.
- Row 3 columns C-V, identifies the contingency rate by year for the projection period. This rate is applied against the calculated amount of applicable OSR and the resulting amount is deducted from the OSR offset amount and is transferred into the Contingency account.
- Rows 4 - 11 identify the inclusion to be applied against the particular sources of OSR identified in the corresponding column B for the year identified in row 2. The inclusion rate will range from 0 – 100% and denotes the percentage of the revenue from the particular OSR revenue source that will be considered as applicable OSR. The sources of OSR are defined as follows:

Commercial/Investment:

- income accruing to the First Nation government from the return on investment of their non-settlement trust investments, including the investment and contingency accounts.
- Investment income generated through invested surplus would also be included here.

Settlement Trust:

- income accruing to the First Nation government from the return on investment of the cash portion of the capital transfer. It is assumed that these funds are held in a non-taxable settlement trust. Income earned by the settlement trust is dependent on the data inputs in the Cash and Loans section of the input sheet.

Resources:

- revenues from resource activities.

Fees and Charges:

- revenues accruing to the First Nation government from the imposition of fees and charges. Values follow from what the user places in the OSR input section of the assumptions sheets.
-

Property tax:

- revenues accruing to the First Nation government from the collection of property tax on all classes of property on TSL or under a tax agreement with BC. Both the local and provincial portions of property tax can be modelled.
- The user inputs all assessed values and mill rates for any particular community modelled.

All other tax revenues:

- revenues accruing to the First Nation government from the collection of all non-property related direct taxes or tax revenues transferred to the First Nation government under a tax agreement with either Canada or BC or both. Values are determined by the taxes generated by residents and assumptions on tax agreements between the parties.

Corporate transfers:

- First Nation corporation profits transferred from the corporate entity to the First Nation government. Profits are assumed not to be subject to OSR inclusion until they are transferred to the First Nation government. Values are calculated based on the profitability of the enterprises and assumptions on the portion of profits transferred to the First Nation government

All other sources:

- other sources of OSR not included in the above categories (e.g. lease revenues).
- Values are input by the user within the OSR input section of the assumptions sheets.

Model Display 1 – OSR Data Requirements

	A	B	C	D	E	F AND ON
1			1	2	3	4
2	Option name	Phase in schedule - general	7%	13%	20%	27%
3		Contingency rate	0%	0%	0%	0%
4		Inclusion rate - Commercial/Investment	50%	50%	50%	50%
5		Inclusion rate - Settlement Trust	50%	50%	50%	50%
6		Inclusion rate -Resources	50%	50%	50%	50%
7		Inclusion rate -Fees & Charges	50%	50%	50%	50%
8		Inclusion rate - Property Tax	50%	50%	50%	50%
9		Inclusion rate - all other tax revenue	50%	50%	50%	50%
10		Inclusion rate -corporate transfers	50%	50%	50%	50%
11		Inclusion rate - all other sources	50%	50%	50%	50%

Input Data Sheet

This section deals with the input data sets. There are 6 separate input sheets that the user can update and rename in order to facilitate speedy assessment of alternative assumptions and impacts.

The sheets are all similar in design - this section identifies the cells and provides a short description of the data requirements, purposes and mathematics that underlie the sections' data and/or forecasting routines.

The discussion in this section will proceed line by line through the data requirements of the input sheet. However, the user should note that the line references contained herein refer to the rows in the display and identified in column A of the input data sheets.

The input sheets are colour coded to simplify input and identify the different variable types. Generally the sheets are protected so that the user cannot edit cells set or calculated by the model

Light blue cells are set or calculated by the model
Yellow cells identify user inputs
Grey cells are fixed and can not be changed – these usually refer to years or titles

The first several rows of the model identify the names and assumed key dates in use by the model:

- Row 1 is the sheet name and is set by the user when/if the sheet is renamed and will appear on the [Options](#) sheet.
- Row 3 is set by the user and is the title of the particular set of assumptions – this name will appear on the title section of the [Options](#) sheet
- Row 5 is set by the user and is the year in which the AIP has been ratified; – this value will appear on the [Options](#) sheet.
- Row 6 is set by the user and is the year in which the agreed-to funding numbers are based; – this value will appear on the [Options](#) sheet.
- Row 7 is set by the user and is the year in which the final agreement becomes effective; – this value will appear on the [Options](#) sheet.

Model Display 2 – Key Date Requirements

1	Sheet name	input 1
2		
3	Title	Illustration only
4		
5	Year of AIP	2002
6	Base year of funding amount	2003
7	Effective Year	2005

Capital Transfer and Loans

Overview

The capital transfer and loans portion of the model identifies the transfer to the First Nation from Canada and BC of the cash component associated with the Final Agreement. The model places capital transfers into a category within the model called Settlement Trust.

The main inputs to this section are:

- the amount of the capital transfer;
- the rate of return on capital transferred,
- outstanding loans to Canada and BC at effective date,
- the schedule of payments of the capital transfer and the schedule of repayments of any negotiation loans if different; and
- any distribution and/or expected transfers out of the fund.

It is assumed that the capital transfer will be held in a non-taxable settlement trust and that income generated by the settlement trust is treated as own source revenue to the First Nation.

Specific Input requirements

The *Capital transfer and Loans* input requirements are listed in model display 3. The line references refer to the rows in the display and not the rows in the data input sheet.

- | | |
|------------|--|
| Row 1 | the capital transfer amount identified in the Final Agreement, in real dollars, in the year, in which it was agreed upon |
| Row 2 | the year in which the cash amount, in real dollars was agreed to. |
| Row 3 | the annual percentage interest rate for the capital transfer component in effect between the agreed upon date identified in line 2 and the effective year of the Final Agreement. |
| Row 4 | the annual percentage interest rate the capital transfer component post-effective year of the final agreement and in effect until the capital transfer component is fully paid. |
| Row 6 | set by the model - this row identifies the first 20 years of the Final Agreement. |
| Row 7 | the annual percentage payout of the capital transfer component over the agreed to time frame. Note the pay out period cannot exceed 20 years. |
| Row 8 | A check variable calculated by the model to ensure that the sum of payments in row 7 equals 100%, if it does not an error will be indicated on the options sheet. |
| Rows 10-11 | identifies annual (in accordance with the years in row 6) transfers and disbursements from the capital transfer. |
| Row 12 | the annual percentage interest rate earned by the settlement trust in nominal terms. |
| Row 13 | the annual percentage interest rate earned by the settlement trust in real terms – this is the rate used to determine income from the settlement trust for OSR inclusion calculations. |
| Row 15 | total amount of outstanding negotiation loans on effective date, dollars |
| Row 16 | repeats of line 6 |
| Row 17 | a decision is made by the user on the appropriate repayment schedule of the loans – the user can choose to use a schedule similar to that identified in row 7 (the payment schedule of the capital transfer) or the schedule the user specifies in row 17. A |
-

response of “yes” implies that row 7 schedule will be used a reply of “no” chooses the schedule in row 17.

Row 18 the annual percentage repayment of the loans over the agreed to time frame. Note the repayment period cannot exceed 20 years.

Row 19 A check variable calculated by the model to ensure that the sum of the repayment schedule in row 17 equals 100%, if this sum is different an error will be indicated on the control page

Row 20 The percentage of annual nominal income earned by the settlement trust that must be retained in the Trust

Model Display 3 – Capital Transfer and Loans Data Requirements

	A	B	C	D	E ONWARDS
1	Capital Transfer	Cash amount in real dollars	1,000,000		
2		Base year of capital amount	2000		
3		Agreed upon rate of return pre effective year	4.00%		
4		Agreed upon rate of return post effective year	4.00%		
5					
6	Payment schedule	Gross payment schedule	2005	2006	2007
7		Input % payments schedule, must sum to 100%	10%	10%	10%
8		Sum of % payments schedule	100%		
9					
10		Distributions	0	0	0
11		Transfers	0	0	0
12		Nominal rate of return on Settlement Trust investments	4.0%		
13		Real rate of return on Settlement Trust investments	2.0%		
14	Negotiation Loans				
15		Total outstanding loan amount on effective year	100,000		
16		Gross payment schedule	2005	2006	2007
17		Use Capital payment schedule	yes	Input yes or no	
18		Input % payments schedule, must sum to 100%	10%	10%	10%
19		Sum of % payments schedule	100%		
20	Settlement trust income	Percent of annual nominal income that must be retained in the Trust	50%	50%	50%

Own Source Revenue

Overview

The Own Source Revenue data input section identifies the various OSR exemptions as well as OSR from fees, charges, other sources and Forestry resources. Inputs for the calculation of OSR from tax and investments are made in the Capital Transfer and Tax sections of the input sheet.

OSR from fees, charges and other sources are input on an annual basis – two OSR inclusion rates may be used; one rate for fees and charges and another against all other revenue sources – these OSR inclusion rates are identified in the “input OSR options” sheet.

Specific Input requirements

- Row 1 set by the model - this row identifies the initial year of the Final Agreement
 - Rows 2 -3 identify inputs for a Cap and Floor OSR exemption. In this type of exemption, a basic floor of OSR is to be available to the First Nation government; if the floor is not achieved additional funding is transferred from the funding governments. The OSR cap identifies the threshold level at which OSR is taken into account in the funding transfer. All OSR less than the cap is not taken into account when determining the funding transfer.

Both the floor and cap are determined by multiplying the per capita cap and floor amounts but the total status Indian population of the First Nation
 - Row 2 is the dollar amount of the per capita OSR Cap
 - Row 3 is the dollar amount of the per capita OSR Floor
 - Rows 5 -6 identify inputs for a basic and personal OSR exemption. The basic OSR exemption is a constant dollar exemption applied to total OSR. It therefore represents the amount of OSR that can be earned annually prior to the imposition of an offset. The personal OSR exemption is a per capita OSR exemption which is applied in a similar fashion to the basic exemption but is calculated as a per capita dollar amount multiplied by the number of on TSL status Indians.
 - Row 5 is the dollar amount of the annual basic exemption
 - Row 6 is the per capita dollar amount of the personal exemption
- Note that the two types of exemption are mutually exclusive and should not be combined

Model Display 4 – OSR Exemptions Data Requirements

1			2005
2	Cap and floor exemption	Per capita OSR exempt cap \$/status (on+off TSL)	0
3		Per capita OSR floor \$/status (on+off TSL)	0
5	Basic and Personal exemption	Basic OSR exemption \$	0
6		Personal OSR exemption \$/status Indian on TSL	0

The fees, charges and other revenue sources data requirements are listed in model display 5. The line references refer to the rows in the display and identified in column A of the input data sheets. It is assumed that the revenues identified in this section are net of collection costs. The user may specifically identify the name of the particular revenue source in column B or simply input an aggregate figure for fees and charges and other sources respectively

- Row 1 set by the model - this row identifies the first 20 years of the Final Agreement
- Rows 2 -7 up to six separate sources of fees and charges can be identified and listed in these rows, the units are assumed to be net revenues expressed in current dollars. A single OSR inclusion rate is applied to this category.
- Rows 9 -11 up to three separate sources of other revenues can be identified and listed in these rows, the units are assumed to be net revenues expressed in current dollars. As noted the user may specify a different OSR inclusion rate to be applied to this category of revenues.

Model Display 5 – OSR Revenue Data Requirements

	A	B	C	D	E ONWARDS
1			2005	2006	2007
2	Fees and Charges	fee1	100	100	100
3		fee2	200	200	200
4		fee3	300	300	300
5		charge 1	100	100	100
6		charge 2	200	200	200
7		charge 3	300	300	300
8					
9	Other sources of OSR	other	500	500	500
10		other	5,000	5,000	5,000
11		other -lease	50,000	50,000	50,000

The forestry section begins with a specification of the type of Forestry enterprise that is in place. The user may specify a stumpage approach or a corporation approach in which it is assumed that the FN is operating its own forestry enterprise. Note that the forestry calculations do not model volatility in the forestry sector. For example they do not include the potential volatility in demand for timber as a result of changes in the international market (i.e. softwood lumber dispute with the United States).

- Rows 1 – 2 identify the method by which Forestry activities are undertaken. – the user can choose between a Stumpage approach where a 3rd party is charged royalties by the First Nation to harvest forest resources and a FN corporation approach. Row 1 requires the choice variable “yes” or “no” – row 2 indicates the inverse of row 1

Row 3 set by the model - this row identifies the first 20 years of the Final Agreement

Row 4 annual allowable cut in cubic meters by year for the first 20 years of the Final Agreement.

Row 5 cubic meters of timber per hectare – used to determine hectares to be harvested annually

Row 6 timber inventory cubic meters – used to determine depreciation allowance

Assumptions pertaining to the FN corporation approach:

Row 7 gross sales value (i.e. revenue) per cubic meter

Row 8 total operating cost per cubic meter

Row 9 percentage of profits retained by the corporation, 100% implies that all revenue is retained by the corporation, 0% implies all profits are transferred to the FN government, value may range between 0 and 100%

Row 10 reforestation cost per cubic meters of timber harvested, a cost borne by the corporation

Assumptions pertaining to the Stumpage Approach:

Row 11 gross stumpage rate in dollars per cu meter

Row 12 fees and permit revenue per hectare in dollars per hectare

Model Display 6 – Forestry Data Requirements

	A	B	C	D	E ONWARDS
1	Forestry option	Stumpage Approach	yes	Input yes or no	
2		FN Corporation Approach	no	Proceed	
3			2005	2006	2007
4	Forestry	AAC (cubic meters)	3,000	3,000	3,000
5		cu meters/hectare	20.00		
6		Timber inventory	100,000		
7	FN corporate approach assumptions	Sales value /cubic meter	20.00		
8		Labour and logging costs per cubic meters	10.00		
9		Retained earnings - by corp.	50.0%		
10		Reforestation cost /m3	1.00		
11	Stumpage approach assumptions	Stumpage rate	10.00		
12		Fees and permits per hectare	20.00		

Demographics

Overview

The demographic module of the model was primarily created to provide specific information for the *status on TSL population*, although there is an accommodation for identifying non-status population growth the primary focus is on the status demographic.

Generally the demographic forecast modeling works in a two-stage process:

Stage 1 predicts the total status population into the future based on an initial population count based on a 2001 base year and a long run growth rate in this base population.

Stage 2 disaggregates this forecast of total population into age cohorts that are subsequently used by various other routines in the model. In order to disaggregate the population in to these age cohorts information on the current and future breakdown of population was required. A breakdown by age and sex ratios for futures years was obtained from the Department Of Indian Affairs, and is based on their forecasts of demographic trends in the Status Indian population for British Columbia.

The projections of total population are then multiplied by the forecasted age/sex ratios and the cohort data is arrived at by summing over the appropriate age groups.

The model then allows users to adjust this forecast for base year cohort levels if more accurate data is available.

The model allows for two methods of determining future employment and income levels.

Option one - determines employment levels as a result of initial and target participation. Projection on employment levels by sex, type of employment and location are then obtained through the use of the demographic projections and user inputs of participation, employment and location variables and projections.

Option two - the user explicitly identifies the economic activity and subsequent employment and income levels by projection year.

Specific Input requirements

The demographic input requirements are listed in model display 7. the line references refer to the rows in the display and not the rows in the data input sheet.

Row 1	identifies the base year of the input data for this section – It is fixed at 2001 and all data must be adjusted to reflect this base year of data input
Row 2	total population count of non- status residents on TSL in 2001, number of people
Row 3	annual long run growth rate in of non-status residents on TSL, percentage
Row 4	total status population on and off reserve in 2001, number of people
Row 5	actual or expected proportion of status Indians living on TSL in 2001, number of people

- Row 6 annual long run growth rate of status residents, identified on line 5, on TSL, percentage
- Rows 9 -14 **Note:** columns C and E will show the value associated with the input data sheet selected in the [Options](#) sheet, in order for the user to alter the population numbers as outlined here, the input data sheet must first be selected in the [Options](#) sheet
- Column C shows the models initial disaggregation of the base *2001 on TSL population* into cohorts
- Column D is available for the user to input any changes to the model's initial forecast of population by cohort,
- Column E shows the model's final disaggregation of the base *2001 on TSL population* into cohorts
- Note:** there is a restriction on the age cohorts that they must sum to the *2001 on TSL population* number as input on row 5
- Rows 15 -16 identify net migration of status Indians by year on/off TSL, number of persons. **Note:** the actual annual population count is adjusted by the net migration after the determination of the total population forecast as determined by rows 5 and 6
- Rows 18 -19 identify the method by which employment is to be determined – the user can choose between determining employment levels as a result of an initial and a target participation and employment rate or by explicitly identifying the year and quantum on additional employment. Row 18 requires the choice variable “yes” or “no” – row 19 indicates the inverse of row 18.
- Rows 21 - 24 identify employment characteristics.
- Row 21 identifies the participation rate for *status on TSL females*, percentage. Column D requires the 2001 base level while column E requires the user to input a projection of these rates for the year 2025 – the model will then interpolate between these two points in a linear fashion.
- Row 22 is similar to row 21 except that it pertains to males
- Row 23 identifies the unemployment rate for *status on TSL females*, percentage. Column D requires the 2001 base level while column E requires the user to input a projection of these rates for the year 2025 – the model will then interpolate between these two points in a linear fashion.
- Row 24 is similar to row 21 except that it pertains to males
- Rows 27- 30 identify type of employment
- Row 27 identifies the initial and projected level of *full-time female* employment, percent- the model will then interpolate between these two points in a linear fashion.
- Row 28 is calculated by the model and shows the subsequent part-time female employment projections.
- Row 29 is similar to row 28 except that it pertains to full time male employment rates
- Row 30 is also calculated by the model and shows the subsequent part-time male employment projections.
-

Model Display 7 – Population Data Requirements

	A	B	C	D	E ONWA RDS
1			2001		
2	Population	Total non-status population on TSL	10		
3		Annual long run growth in non-status on TSP population	2.00%		
4		Total status population on plus off reserve - mid year value	1000		
5		Total status population on reserve - mid year value	500		
6		Annual long run growth rate for status Population	3.00%		
7					
8		age cohorts	Raw model results	user adjustment	final model results
9		0-4	50	50	50
10		5-14	103	100	100
11		15-65	323	300	300
12		65+	23	50	50
13		Total	500	500	500
14					
15		Year	2001	2002	2003
16		Net migration (impacts after application of LR annual gr rate)	0	0	0
17					
18	Employment projections	Based on user targets	yes	Input yes or no	
19		Based on economic development projects	no		
20					
21			2001	2025 target	
22	Employment Characteristics	Participation rate female status Indian	51.9%	51.9%	
23		Participation rate male status Indian	64.9%	64.9%	
24		Unemployment rate female status Indian	22.4%	22.4%	
25		Unemployment rate male status Indian	34.5%	34.5%	
26			2001	2025 target	
27	Type of employment	% employed females, employed full time	32.5%	32.5%	
28		% employed females, employed part time	67.5%	67.5%	
29		% employed males, employed full time	26.0%	26.0%	
30		% employed males, employed part time	74.0%	74.0%	

Tax

Overview

The model includes procedures for estimating First Nation tax revenues. It is important to note that these estimates will differ from estimates produced by the Department of Finance. While the FRWG model provides a ballpark estimate of tax revenue, interested First Nations should work directly with the Department of Finance to generate more accurate estimates of the revenues that would be associated with the exercise of their tax powers. Tax sharing arrangements with Canada will be bilateral agreements between the federal Department of Finance and individual First Nations and will incorporate the federal Department of Finance revenue estimation methodologies.

A matrix is set out in the model to enable the user to specify the type of tax agreement that may exist between the First Nation and British Columbia or Canada, the year it commences and the percentage of tax revenues received by the First Nation government under the tax agreement.

The tax input requirements are listed in model display 8, the line references refer to the rows in the display and identified in column A of the input data sheets.

Row 1	title line for rows 2 and 3
Row 2	column C number of years that an exemption on transactions taxes is in place – note this variable only influences GST and PST calculations
Row 2	column D percentage of transactions tax capacity exempted during the exemption period
Row 3	column C number of years that an exemption on personal income taxes is in place
Row 3	column D percentage of income tax capacity exempted during the exemption period
Row 6	identifies the year for the values in rows 2-4
Rows 6-8	annual value of taxes collected or provided to the First Nation government under a tax agreement for Tobacco, Fuel and Alcohol respectively, annual dollars.
Row 10	percentage of expenditures made on goods and services subject to the PST and GST
Row 11	the provincial sales tax rate (PST), percent – currently 7.5%
Row 13	the GST rate, percent – currently 7%

Model Display 8 – Tax Data Requirements

	A	B	C	D
1			Length of exemption (years)	% tax exempted
2	Tax Exemptions	Transactions Taxes	8	50%
3		Income taxes	12	50%
4				
5			2001 estimated value	
6	Sales Tax income	Tobacco annual \$	1,000	
7		Fuel annual \$	2,000	

8		Alcohol annual \$	3,000
9			
10		% Expenditures on PST/GST G&S	50%
11	BC Provincial Sales Tax	PST rate	7.5%
12	GST	GST/FNST rate	7%

Additional Tax Revenues

The model allows for a tax agreement between Canada and the First Nation in the area of personal income tax that includes income tax paid by all residents on TSL. The demographic and employment portions of the model calculate the portion of income tax payable by *on TSL status members*; the tax payable by other residents is an exogenous input as follows.

Row 1 fixed in the model – identifies the year for which the user is to input the estimated value of any personal income tax transfer.

Row 2 the annual dollar value of the non-status residents component of personal income tax agreement between Canada and the First Nation government.

As a default the model also calculates the value of the FNST bases on the simplified approach as developed by department of Finance. However, in some cases the actual amount of the FNST agreed to will be known and the user may want to input data that supercedes the results of the simplified approach. Row 3 provides the flexibility to overwrite the model calculations of the FNST.

Row 3 the amount of FNST estimated to be transferred to the First Nation Government under a FNST agreement with Canada this value replaces the FNST value calculated by the model.

Model Display 9 – Additional Tax Revenues

1			2001	2002	2003
2	PIT agreement	PIT transfer from non-Status TSL residents (annual \$)	0	0	0
3	FNST	FNST, annual, \$/year - default is simplified approach	0	0	0

Property Tax

The property tax input requirements are listed in model display 10, the line references refer to the rows in the display and identified in column A of the input data sheets.

Property taxes are calculated for 9 different categories of land and up to 5 separate mill rates. In addition, property tax calculations are made for 2 distinct owners on TSL, status Indians and non-member residents. The distinction is made in order to allow for separate modeling of property tax types (i.e. local vs. provincial portions of property tax, and member vs. non-member tax payers)., This section is limited to the issue of mill rate and land assessment values - section 3 deals with the timing and existence of agreements that cover the different components of property tax flows.

Rows 1-3 identify the property type and units for which the mill rates are to be entered. There are 9 rate classes noted in columns C through K and mill rates are to be entered as \$ per \$000 of assessed value. The 9 property types are:

- Residential
- Utilities1
- Unmanaged Forest Land
- Major Industry
- Light Industry
- Business
- Managed Forest Land
- Recreation Non-Profit
- Farm

Rows 4-8 identify the mill classes as they are applied to the assessed value by property type. Five classes have been set up to allow the user to easily input the value. Note a zero should be entered if there is no applicable rate for that class and type. The 5 mill classes are:

- Municipal
- Regional Dist (H)
- Hospital
- School
- Other

Row 9 sums the mill rates for each property type.

Row 11 fixed in the model – identifies the year for which the user is to input the assessed value of property type – for this section a 35 year outlook of assessed values are required. A 35 year projection is required as this section as does population, commences in 2001and therefore the projections are necessary in order to allow for scenarios in which effective date is set at a future data and to still accommodate a further 20 year outlook..

Rows 12-20 the 35-year projection of assessed values for each of the 9 property types identified in column B for status landowners or status property tax payers. Note that assessed values must be input as the actual assessed values divided by 1,000 as mill rates are applied per \$1,000 of assessed property value..

Row 22 fixed in the model – identifies the year for which the user is to input the assessed value of property type – for this section a 35 year outlook of assessed values are required.

Rows 22-31 the 35-year projection of assessed values for each of the 9 property types identified in column B for all other (non-status) landowners or other (non-status) property tax payers. Note that assessed values must be input as the actual assessed values divided by 1,000 as mill rates are applied per \$1,000 of assessed property value.

\$'000

Model Display 10 – Property Tax Data Requirements

	A	B	C	D	E ONWARDS
1	Property Tax mill rates	Purpose of Tax Rate	Residential	Utilities1	Unmanaged Forest Land
2			{1}	{2}	{3}
3			\$/1000	\$/1000	\$/1000
4		Municipal	5.73	42.22	14.80
5		Regional Dist (H)	0.55	2.58	1.34
6		Hospital	0.69	2.40	3.96
7		School	4.29	15.00	12.00
8		Other	0.39	2.84	1.09
9		TOTAL	11.64	65.03	33.19
10					
11			2001	2002	2003
12	Assessed values (\$'000)	Residential	10,000	10,000	10,000
13	Property owned or leased	Utilities1	100	100	100
14	by status residents	Unmanaged Forest Land	200	200	200
15		Major Industry	300	300	300
16		Light Industry	400	400	400
17		Business	500	500	500
18		Managed Forest Land	600	600	600
19		Recreation Non-Profit	700	700	700
20		Farm	800	800	800
21					
22			2001	2002	2003
23	Assessed values (\$'000)	Residential	1,000	1,000	1,000
24	Property owned or leased	Utilities1	10	10	10
25	by non-status residents	Unmanaged Forest Land	20	20	20
26		Major Industry	30	30	30
27		Light Industry	40	40	40
28		Business	50	50	50
29		Managed Forest Land	60	60	60
30		Recreation Non-Profit	70	70	70
31		Farm	80	80	80

Homeowners Grant

The Home Owners Grant (HOG) input requirements are listed in model display 11, the line references refer to the rows in the display and identified in column A of the input data sheets.

The following assumptions deals with the application of the HOG to residential taxpayers – the default assumption is that the government who is receiving provincial (“school tax”) portion of property taxes is funding the HOG program.

- Row 32 identifies the number of homes that qualify for the HOG by ownership as noted by the column headers in row 33
- Row 33 the percentage of homes, by ownership type, identified in row 34 that have an assessed value less than that noted in column C of row 35
- Row 34 identifies the number of homes that qualify for the HOG by ownership as noted by the column headers in row 33
- Row 35 column C – this value is calculated by the model and is based in the minimum assessed value required to qualify to receive the HOG
- Row 35 the percentage of homes, by ownership type, identified in row 34 that have an assessed value less than that noted in column C of row 35. These homes fall under the lower threshold for the HOG and do not qualify
- Row 36 column C – this value is calculated by the model and is based in the minimum assessed value required to receive the full value of the HOG
- Row 36 identifies the percentage of homes, by ownership as noted by the column headers in row 33, that have an assessed value that falls between the floor (row 35 column C) to start receiving the HOG and the floor (row 36 column C) that receive the full value of the HOG. In other words this is the percent of homes that receive a partial HOG
- Row 37 the annual dollar value of the home owners grant (HOG)

Model Display 11 – Home Owners Grant (HOG) Data Requirements

32	A	B	C	D	E
33	Home Owners Grant			Property owned or leased by status Indians	Property owned or leased by others
34		total residential units that may qualify for HOG		200	1
35		%not receiving HOG i.e. whose assessed value is less than	30,077	10%	0%
36		% receiving partial amount i.e. those whose value are between	81,522	40%	0%
37		value of HOG (individual)		470	470

Tax Agreements

The model uses methodologies set out below to estimate potential tax revenue that a First Nation government might receive pursuant to entering into a tax agreement with Canada or British Columbia. While the FRWG model provides a ballpark estimate of tax revenue, interested First Nations should work directly with the Department of Finance to generate more accurate estimates of the revenues that would be associated with the exercise of their tax powers. These estimates provided by the Department of Finance could possibly be used with other outputs of the fiscal model. Tax sharing arrangements with Canada will be bilateral agreements between the federal Department of Finance and individual First Nations and will incorporate the federal Department of Finance revenue estimation methodologies.

Personal income tax estimates for members are derived using demographic data, employment characteristics (including participation rates), assumptions about the proportion of members working full time or part time positions and in high or low wage positions, and current federal personal income tax rates.

Consumption tax (First Nations Goods and Services Tax "FNGST") estimates are derived using a simplified approach that identifies the consumption of individuals living on TSL and estimates an amount of tax revenues associated with their consumption. There are limitations associated with this estimation methodology as it does not account for the consumption of non-durable goods on TSL by non-residents.

The input requirements for tax agreements are listed in model display 12, the line references refer to the rows in the display and identified in column A of the input data sheets.

In order to model an agreement between Canada/BC and the First Nation government, two inputs are required, **first** the year, if any, in which the agreement commences and **second** the amount of the tax, in percentage terms, that gets transferred to the First Nation government. This section sets out these two inputs for the various taxes that may be subject to agreement.

Col A&B	identifies the various taxes that may be subject to an agreement in this model
Col C	identifies the year in which such a tax agreement is assumed to occur; if no tax agreement is contemplated this number should be set to 9999
Col D	identifies the share of tax room that the First Nation receives; this is the percentage of the calculated tax that would be transferred to the FN government in extent of an agreement. This figure may range between 0% (no funds) and 100% (all funds).
Row 2-3	identifies federal income taxes
Rows 5-6	identifies provincial income taxes
Rows 8-12	identifies the various sales taxes; note the model assumes that the existence of a FNST agreement will supercede all agreements for fuel, tobacco and alcohol.

The treatment of GST/FNST are predicated on the period of the transactions tax exemption - If a GST/FNST tax agreement occurs during the period of the transactions tax exemption, the value of the tax agreement will be based on the GST revenue paid by status on TSL members, once the tax agreement enters the post exemption period – the value of the agreement will be based on the FNST calculated amount.

Rows 14-17 identifies the school and non-school portions of property tax paid by status and all other residents on TSL.

Model Display 12 – Tax Agreement Data Requirements

	A	B	C	D
1	Tax room or coordination agreements		Year agreement commences	Transfer Rate
2	Federal income tax	Personal income	2016	95%
3		Corporate Income	9999	95%
4				
5	Provincial income tax	Personal income	9999	95%
6		Corporate Income	9999	95%
7				
8	Sales tax	FNST/GST	2012	95%
9		PST	9999	95%
10		Tobacco	2002	95%
11		Fuel	2002	95%
12		Alcohol	2002	95%
13				
14	Property Tax	Rural/Munic component status residents	2003	100%
15		School component status residents	2003	100%
16		Rural/Munic component all other residents	2003	100%
17		School component all other residents	9999	100%

Funding

Overview

The funding portion of the model identifies the funding transfer to the First Nation from BC and Canada associated with the following types of funding, by major program area:

- funding amount for Agreed upon programs and services
- funding amounts for implementation – both one-time and 5 year
- funding amounts for programs and services outside of the final Agreement

The main inputs to this section are the agreed to funding amounts in dollars or the year in which the funds are agreed to.

Specific Input requirements

The funding input requirements are listed in model display 13. The line references refer to the rows in the display and identified in column A of the input data sheets.

Rows 2 through 10 identify the agreed to funding amounts, typically contained in a Fiscal Financing Agreement or other similar fiscal agreement. The model identifies 5 funding categories for both Canada and BC and allows the user to set funding amounts for future FFA agreements.

Column C identifies the funding amounts for Canada on the agreed to funding year Column D identified the BC amounts also in the agreed to funding year as noted in row 2. Columns E and F identify the same funding categories for the second FFA, columns G and H identify the funding amounts for the third FFA while columns I and J identify the same for the fourth FFA.

The default calculation is for effective date funding amounts by apply the pre effective date adjusters to the agreed to funding amounts identified in column D and E and escalating those values to effective date, post effective date funding amounts are determined by applying the post effective date adjusters to the effective date funding amount.

If the user wishes to manually input different funding amounts to be contained in future FFA' s then columns E through J allows the user to input data which ill supersede the models calculation for that year and the adjusters will be applied to this new number from that point on.

Note that the agreed upon values for future FFA's are required to be in the dollars for that future year.

Row 2	set by the model – this is the year in which the funding for agreed-upon programs and services was agreed to.
Row 3	denotes the Canada and BC columns for the input of the subsequent funding amounts.
Row 4	Canada and BC funding amount for Health
Row 5	Canada and BC funding amount for Education
Row 6	Canada and BC funding amount for Social
Row 7	Canada and BC funding amount for Capital Assets
Row 8	Canada and BC funding amount for Government

- Row 9 sum of rows 4 through 8
- Row 10 identifies an option in which the user specifies a total Canada funding amount rather than funding by individual component. Values in this cell greater than 100 will supercede the component approach. This funding option has specific universal pre- and post-adjusters associated with it – as identified in line 10 of the adjusted matrix below. Note this option only applies to funding from Canada.
- Row 12 Canada and BC one time funding amount for Laws
- Row 13 Canada and BC one time funding amount for Training
- Row 14 Canada and BC one time funding amount for all other implementation costs
- Row 16 Canada and BC annual for each of 5 years funding for resources
- Row 17 Canada and BC annual for each of 5 years funding for training
- Row 18 Canada and BC annual for each of 5 years funding for all other one time ongoing funding
- Rows 20-26 funding for non final agreement funding amounts – the user may input the funding organization for reference and note ant associated funding amounts, line 26 is by default all other funding agencies not noted in lines 20-25

Model Display 13 – Funding Data Requirements

	A	B	C	D onwards
1	Agreed upon funding amount by program area			
2		Base year for funding amount	2003	2003
3			Canada	BC
4		Health	1,000,000	125,000
5		Education	1,000,000	125,000
6		Social	1,000,000	125,000
7		Capital	1,000,000	0
8		Government	1,000,000	125,000
9		Total	5,000,000	500,000
10	Single block amount (Canada only)	Total Block Approach - (supercedes component approach if non zero)	0	
11	Treaty related		Canada	BC
12	One Time - Implementation	Laws	1,000,000	100,000
13		Training	0	0
14		Other	0	0
15				
16	One time - 5 year - per annum	Resource	0	0
17		Training	0	0

18		other	0	0
19				
20	Other non-FA funding	Organization	Canada	BC
21		DFO - shell fish	100,000	0
22		FRBC - replanting	0	100,000
23		Ministry Of Health	100,000	0
24		Health Canada	100,000	0
25		Ec-dev	100,000	0
26		all other	0	0

Adjusters

The adjusters component of the funding portion of the model identifies the annual adjustments made to the agreed upon funding amounts. Two periods of adjustments are considered – the period from the agreed up data to effective day and the period post effective day. Two types of adjusters are considered; price and volume.

Adjusters are applied multiplicatively to the funding amounts in a compounding manner in order to escalate the initial funding amounts to determine the funding amount for every future year of the projection period.

Specific Input requirements

The funding input requirements are listed in model display 14. The line references refer to the rows in the display and identified in column A of the input data sheets.

Rows 1-5 identifies Canada's adjuster matrix for the program and services identified in column B. column C identifies the price and volume adjuster in percentage terms in effect over the per effective date period.

column D identifies the price and volume adjuster in percentage terms in effect over the post effective date period.

Row 6 identifies Canada's adjuster for the single block amount funding option.

column C identifies the price and volume adjuster in percentage terms in effect over the per effective date period.

column D identifies the price and volume adjuster in percentage terms in effect over the post effective date period.

Rows 10-14 Identifies BC's adjuster matrix for the program and services identified in column B.

column C identifies the price and volume adjuster in percentage terms in effect over the per effective date period.

column D identifies the price and volume adjuster in percentage terms in effect over the post effective date period.

Model Display 14 – Adjusters Data Requirements

	A	B	C		D	
	Funding Adjusters		Pre effective date		Post effective date	
		Canada adjuster matrix	Price	Volume	Price	Volume
1		Health	1.0%	2.0%	1.0%	2.0%
2		Education	1.0%	2.0%	1.0%	2.0%
3		Social	1.0%	2.0%	1.0%	2.0%
4		Capital	1.0%	2.0%	1.0%	2.0%
5		Government	1.0%	2.0%	1.0%	2.0%
6		UNIVERSAL - Single block approach only	1.0%	2.0%	1.0%	2.0%
8		BC adjuster matrix	Pre effective date		Post effective date	
9			Price	Volume	Price	Volume
10		Health	1.0%	2.0%	1.0%	2.0%
11		Education	1.0%	2.0%	1.0%	2.0%
12		Social	1.0%	2.0%	1.0%	2.0%
13		Capital	1.0%	2.0%	1.0%	2.0%
14		Government	1.0%	2.0%	1.0%	2.0%

Expenditures

This section deals with the data requirements for First Nation Government expenditures. A working assumption is that the First Nation may choose to assume program and service responsibilities at a future date. To accommodate that flexibility the input data sheets have been constructed as follows. The line references refer to the rows in the display and identified in column A of the input data sheets.

- Col A&B identifies the various program and program inputs that may be included as a First Nation Government expenditure.
- Col C in most cases this column identifies that initial year or years 2001 (as indicated) program costs. However in some circumstances (e.g. education) this column will also include initial levels for economic drivers.
- Col D identifies the years in which the program and service is being assumed or delivered by the First Nation government. If the program or service is never assumed this column may be left blank.

The general format for units are as follows

- all financial inputs are in dollars
- all demographic inputs (students, patients) are in number of people
- all price drivers are in annual percentage growth

The user will note that most expenditures categories include at least one reference to “other programs” in some cases the user has the ability to input several explicit programs and program titles, in other circumstances the user is limited to a single input. The category of other programs is used so as to keep the list of possible programs and services manageable. It is recommend that the user sums the expenditures on the programs not explicitly listed under the respective category and input the estimate.

Health

Input requirements for Health expenditures have been broken down into 4 groups:
MSP costs, non-insured health costs, local programs, and price drivers.

MSP costs

MSP costs are disaggregated into administration costs and the MSP premium costs. Rows 2 and 3 respectively. The administration price driver in row 25 escalates administrative costs while premium costs are escalated by the growth in population and the price driver for MSP premiums identified in line 26.

Non-insured health costs

Non-insured health costs are modelled in a similar fashion as MSP costs. Row 4 identifies the non-insured administration costs and is escalated by the same administration driver identified in row 25, while row 6 identifies the patient costs, which is also grown by population and a price driver – in this case the price driver is identified in row 27. Line 9 allows the user to input a value for all other non-insured health costs and the price driver allows for non-insured health costs identified in row 27 to escalate over time

Local programs

The final program grouping is the local programs; this is split between administration costs and a series of program costs that the user may specify. Administration costs are inputted and forecasted as previously indicated for MSP and non-insured. Specific local program costs are summed by the model and escalated using the price driver for other programs identified in row 28. The disaggregation allowed in lines 14-23 are solely for ease of user entry and are all forecasted in a similar fashion. However the user may indicate different start years for the specific programs.

Price drivers

The fourth input group is identified in rows 25-28. These are the price drivers used to escalate the individual health components are discussed above. These are annual nominal rates of increase in percentage terms.

Note: all costs identified in Column C are for program levels in 2001.

Model Display 15 – Health Expenditure Data Requirements

	A	B	C	D
	Health		Cost in 2001	Year P&S commences
1	MSP			
2	Administration	Administration costs	10,000	2005
3	MSP transfer	MSP cost	1,000,000	2005
5	Non-Insured Health			
6	Administration	Administration costs	10,000	2005
7		Patient costs	10,000	2005
8				
9	Other programs	Cost	10,000	2005
11	Local programs			
12	Administration		1,000	2005
13		input names for reference		
14	Other programs	Brighter futures	10,000	2005
15	Other programs	Drug and Alcohol	10,000	2005
16	Other programs	Aids program	10,000	2005
17	Other programs	Wellness	10,000	2005
18	Other programs	Health careers	10,000	2005
19	Other programs	Prenatal	10,000	2005
20	Other programs	Community health rep	10,000	2005
21	Other programs	Family violence	10,000	2005
22	Other programs	Aboriginal healing	10,000	2005
23	Other programs	All other	10,000	2005
25	Price Drivers	annual admin increases	1.0%	
26		annual MSP increases	1.0%	
27		annual non-insured increases	1.0%	
28		annual local program increases	1.0%	

Social

Social programs expenditures are listed in model display 16, the line references refer to the rows in the display and identified in column A of the input data sheets. Input requirements for have been broken down into 4 groups:

basic needs, social development and support; daycare and other programs.

Row 2	basic needs – 2001 administration cost – escalated over time by the admin price driver identified in row 27.
Row 4	numbers of people receiving income assistance from the First Nation government. This base year number is escalated by the growth in IA recipients projected by the employment module
Row 5	annual per recipient social assistance payment – this figure is escalated by the price driver for IA programs identified in row 27
Row 8	number of people receiving special needs support from the First Nation government – this is escalated at the long-term population growth rate.
Row 9	annual per recipient cost of special needs
Row 10	sum of all other basic needs expenditures
Row 13	adult care - 2001 administration costs – escalated over time by the admin price driver identified in row 27.
Row 14	numbers of people receiving adult care from the First Nation government
Row 15	annual per recipient cost of adult care – escalated over time by the other social service costs price driver identified in row 31.
Row 17	sum of all other social development and support expenditures – escalated over time by the other social service costs price driver identified in row 31
Row 20	daycare - 2001 administration costs – escalated over time by the admin price driver identified in row 27.
Row 21	number of children enrolled in daycare - escalated over time by the growth in the 0-5 age cohort
Row 22	annual per recipient cost of daycare – escalated over time by the daycare price driver identified in row 29.
Row 25	sum of all other social program expenditures
Row 27	annual price driver for social administrative programs and services, percent
Row 28	annual price driver for income assistance programs and services, percent
Row 29	annual price driver for daycare programs and services, percent
Row 30	annual price driver for special needs programs and services, percent
Row 31	annual price driver for all other social programs and services, percent

Note: all costs identified in Column C are for program levels in 2001. However, the start year for the program is variable and is set by the user.

Model Display 16 – Social Expenditure Data Requirements

	A	B	C	D
	Social		Cost in 2001	Year P&S commences
1	Basic Needs			
2	Administration	Administration costs	10,000	2005
3				
4	Income Assistance	Recipients	100	
5		IA per person (annual)	5,000	2005
6				
7	Special needs	Enrollment	20	
8		Cost per individual (annual)	5,000	2005
9				
10	Other basic needs programs	Cost	10,000	2005
11				
12	Soc dev & Support			
13	Adult Care	Administration costs	1,000	2005
14		Number of adults in care	20	
15		Cost per in care adult (excluding admin)	5,000	2005
16				
17	Other Soc. Dev. programs	Cost	100,000	2005
18				
19	Daycare			
20	Administration	Administration costs	1,000	2005
21		Enrollment	10	
22	other programs	Cost per individual (annual)	5,000	2005
23				
24	Other social			
25	other programs	Cost	1,000	2005
26				
27	Price Drivers	Annual admin increases	1.0%	
28		IA benefits growth rate	1.0%	
29		Daycare cost growth rate	1.0%	
30		Special needs cost growth rate	1.0%	
31		Long term growth rate in other program costs	1.0%	

Education

Education expenditures are listed in model display 17, the line references refer to the rows in the display and identified in column A of the input data sheets. Input requirements for have been broken down into 4 groups:

kindergarten, 1-12, post secondary and other education.

Kindergarten expenditures are disaggregated into:

- administration costs in row 2 - escalated by a price driver in row 27; and
- per student costs in row 5 – escalated by the price driver for k-12 levy identified in row 28.

Kindergarten costs are then projected by the model as the sum of:

1. summing administrative costs plus the number of students identified in row 4;
2. the per student cost multiplied by the enrollment and escalated by the growth in the population age cohort

The next grouping is for students in grades 1 through 12 these expenditures are modelled in a similar fashion to kindergarten.

Row 8 identifies the number of students enrolled in 2001

Row 9 identifies the per student annual levy for 2001

The 1-12 annual levy is then the product of the annual levy (which is projected to grow at the k-12 price driver identified in row 28) and the number of students being paid for (which is projected by the growth in that age cohort).

Row 11 identifies other annual costs for 1-12 education – these costs are projected to grow at the rate of the age cohort and the price driver for other program costs identified in row 30.

Post secondary expenditures are modeled as the sum of administrative costs, tuition and student allowances and other program costs.

Row 15 identifies the 2001 administrative cost

Row 16 identifies the base number of post secondary students paid for by the First Nation government

Row 17 identifies the per student annual allowance

Row 18 identifies the per student annual tuition. – this is escalated by the post secondary price driver identified in row 29

Row 20 identifies the total annual expenditures on transportation

Row 21 identifies the total annual expenditures on shelter

Row 22 identifies the total annual expenditures on graduation

The expenditures in rows 20-22 are escalated by the long-term growth rate for other program costs identified in row 30.

Other education program costs are identified in row 25 and are an annual dollar value that is increased over time by the long-term growth rate for other program costs identified in row 30.

Note: all costs and students identified in Column C are for program levels in 2001. However, the start year for the program is variable.

Model Display 17 – Education Expenditure Data Requirements

A		B	C	D
Education			Cost in 2001	Year P&S commences
1	Kindergarten			
2	Administration	Administration costs	10,000	2005
3				
4		Enrollment	20	
5	other costs	Per student variable cost	1,000	2005
6				
7	1-12			
8	Tuition	Enrollment in 1-12	80	
9		1-12 - per student school board levy	5,000	2005
10				
11	other costs	1-12 other costs - total annual	100,000	2005
12				
13	Other programs	Cost	100,000	2005
14	Post Secondary			
15	Administration	Administration costs	10,000	2005
16		Number of students	50	
17	allowance	Per student annual allowance	10,000	2005
18	tuition	Per student annual tuition	1,000	2005
19				
20	Other programs	Transportation	1,000	2005
21	Other programs	Shelter	1,000	2005
22	Other programs	Graduation	1,000	2005
23				
24	Other Education			
25	Other programs	Cost	20,000	2005
26				
27	Price Drivers	Annual admin increases	1.0%	
28		Growth in K-12 levy	1.5%	
29		Growth in per student post secondary allowance & tuition	1.5%	
30		Long term growth rate in other program costs	1.5%	

Capital

Capital is broken down into three components and the user should note the linkage to the associated capital funding section

The first component is expenditures for major maintenance and replacement of the existing asset base. The expenditure characteristics of this category are by nature very lumpy as replacement occurs at discrete intervals. The model assumes that the funding and expenditures on this category will be smooth. Practically, this is accomplished through the use of a capital authority and a capital stabilization fund. Such a fund is not explicitly modeled here but implicitly assumed.

Row 2 identifies the annual expenditure on major maintenance and replacement. The forecast of this category is linked to the growth in the capital funding amount.

The second component of capital expenditures is housing. The user can input a 5-year and long term forecast of new housing starts in row 5. Row 6 identifies the per unit construction cost (which is escalated at the construction price index), row 7 identifies the required infrastructure increase above construction costs to cover all non-construction costs (infrastructure hookups, expansion, site survey etc).

The final component to capital is expenditures on new non-housing; this is identified in row 8 and is assumed to increase at a rate identified by the new construction price index identified in row 10.

Row 9 identifies the annual long run maintenance cost to the annual new non-housing asset expenditure. This represents the additional cost of maintaining the asset expenditures identified in line 8 over its lifetime and is based on a similar logic that underlies the major maintenance and replacement expenditures associated with the existing stock of assets.

Model Display 18 – Capital Expenditure Data Requirements

	A	B	C	D
1	Capital		2005	2006
2	Existing	MM and replacement	1,000,000	
3				
4	New Housing	Housing projections - 20 years	1	2
5		Unit cost	100,000	
6		Infrastructure markup	5.0%	
7	New non-housing			
8		Annual expenditure	100,000	
9		Annual long-run maintenance cost on asset base	100.0%	
10		New construction price index	2.0%	

Government

The government expenditure section is broken down into the following groupings

- General government
- Local services
- Protection of persons and property
- Recreational and culture
- Land and resource management
- Employment and development

The final 2 groups are special cases:

- Debt and investment
 - Debt and investment outlines the First Nation government’s initial financial position excluding negotiation loans
- Treaty implementation
 - Treaty implementation costs are specific to the costs of implementing the Final Agreement and are assumed to be short run in nature.

General Government

General government expenditures are administration costs, which are input in dollars on row 2. There is flexibility to indicate what year the admin program starts in. Generally admin is ongoing and the recommendation is to input costs and the year consistent with the first effective year.

Model Display 19 – General Government Exp. Data Requirements

A		B	C	D
Government			Cost in year P&S commences	Year P&S commences
1	General Government			
2		Administration	500,000	2005

Local Services

This section contains inputs for local services:

- row 5 identifies costs and timing for waste disposal;
- row 7 identifies costs and timing for snow removal and road maintenance;

All other local service costs should be summed and inputted in row 9.

Model Display 20 – Local Services Expenditure Data Requirements

4	Local Services		Cost in year P&S commences	Year P&S commences
5	garbage pickup/disposal		10,000	2005
6				
7	snow removal/road maintenance		10,000	2005
8				
9	Other programs		10,000	2005

Protection of persons and property

This group covers costs associated with the protection of people and property

- Row 12 total annual cost of policing services and the year in which these costs are first borne by the First Nation government
- Row 14 total annual cost of local firefighting costs and the year in which these costs are first borne by the First Nation government,
- Row 15 total annual cost of forest fire firefighting services and the year in which these costs are first borne by the First Nation government – note these costs may be included in row 14 in which case the user would input a 0 cost in row 15.
- Row 17 allows the user to input another category of related costs and timing
- Row 18 is a catch all for those program costs not explicitly identified in rows 12 through 17.

Model Display 21 Protection of People and Property Expenditure Data Requirements

11	Protection of persons and property	Cost in year P&S Commences	Year P&S commences
12	Policing	10,000	2005
13			
14	Firefighting Local	10,000	2005
15	Forests	25,000	2005
16			
17	Other programs Input major program name	10,000	2010
18	All others	1,000	2010
19			

Recreation and Culture

Recreation and cultural programs are those offered outside the regular school curriculum and does not include any investments in major capital. This section has two categories of input:

- Row 22 allows the identification of a specific program; their initial costs and the year in which the program commences.
- Row 23 is a catch all for all other recreation and cultural programs and the years they start.

Model Display 22 Recreation and Culture Expenditure Data Requirements

20	Recreation and Culture	Cost in year P&S Commences	Year P&S commences
21			
22	Programs Input major program name	10,000	2005
23	All others	1,000	2005

Land and Resource Management

Row 26 identifies the costs of conducting general landowner functions and the year in which the First Nation government assumes those responsibilities – for example:

- Improvements
- Survey and title transfer
- Assessment control
- Safety and protection

Row 27 identifies the additional costs associated with general municipal government functions and the year in which the First Nation government assumes those responsibilities – for example:

- Planning
- Zoning
- Sub division approvals
- Fire protection

Row 29 identifies the additional costs associated with general provincial government functions and the year in which the First Nation government assumes those responsibilities – for example:

- Land titling and registration
- Forest practices
- Environmental protection
- Wildlife management
- Mining and quarrying
- Waste management plans approval

Row 31 identifies annual fish management costs

Row 32 identifies the per hectare forest management cost associated with logging activities. This value is applied as a cost to the First Nation government under a stumpage regime and as a cost to the forestry corporation under the corporate approach to forestry exploitation.

Model Display 23 Land and Resources Expenditure Data Requirements

24		cost in year P&S commences	Year P&S commences
25	Land and Resource management		
26	Office functions e.g.: survey and title transfer functions	10,000	2005
27	Municipal type functions e.g.: planning, zoning, approvals	10,000	2005
29	Provincial type functions e.g.: land titling, environmental protection waste management approvals	10,000	2005
31	Fish Management costs	10,000	2005
32	Forest Management costs - a Gov't cost under a stumpage approach, a corp. cost under a corp. approach - \$/hectare	100	2005

Employment and Development

This section outlines the costs of employment and development programs the First Nation government may choose to have in place. Four program areas are included in this section:

- *general employment, youth employment, tourism and economic development* programs
- Row 34 identifies the general administration costs
- Row 36 identifies the average annual expenditures on general employment training programs
- Row 37 identifies the average annual expenditures on other general employment programs
- Row 39 identifies the average annual expenditures on youth training programs
- Row 40 identifies the average annual expenditures on other youth employment programs
- Row 42 identifies the average annual expenditures on tourism advertising
- Row 43 identifies the average annual expenditures on other tourism opportunity developments
- Row 45 identifies the average annual expenditures on all economic development programs

Model Display 24 – Employment Expenditure Data Requirements

	A	B	C	D
33			Cost in year P&S commences	Year P&S commences
	Employment & Development			
34		Administration	100,000	2005
35				
36	general employment	Training	2,000	2005
37		Program	2,000	2005
38				
39	youth programs	Training	2,000	2005
40		Program	2,000	2005
41				
42	Tourism	Advertising	5,000	2005
43		Opportunity development	5,000	2005
44				
45	Economic development	Program	200,000	2005

Debt and Investment

This section identifies the First Nation government financial status on effective day.

- Row 47 is set by the model and identifies the effective year.
- Row 48 identifies the current outstanding debt on effective day, not including any loans identifies in the Capital and Loans section.
- Row 49 identifies the average annual interest rate applied to the debt amount.
- Row 50 identifies the period of time, in years, over which the debt is amortized.
- Row 52 identifies the current investments, not including capital transfer amounts or funding amounts provided for in the funding section, on effective day.
- Row 53 identifies the average annual rate of return applied to funds placed in the investment account.

Model Display 25 – Debt and Investment Data Requirements

47	Debt and Investments	2005
48	Current outstanding debt load	-
49	Loan rate	7.0%
50	Period of amortization	10
51		
52	Current investments: initial account balances	1,000
53	Rate of return	7.0%

Treaty Implementation

In this section the user identifies costs associated with the implementation of the final agreement. Funding for these costs is inputted in the treaty implementation section of the Funding group. It is expected but not required that the implementation expenditures and funding sum to similar amounts.

- Row 55 is set by the model and identifies the effective year
- Row 56 identifies the one-time expenditures to be undertaken in the effective year. In practice some of these one time expenses may occur during the period leading up to effective year and spill over into the 2nd effective year (e.g., law making). The user should aggregate the one time costs and ensure some consistence with the one time funding amount.
- Row 57 identifies the one-time funding provided over a 5-year period – this is an annual amount provided each year for 5 years. Again there is a practical relationship to the 5-year one time funding amount identified in the funding section.

Model Display 26 – Implementation Expenditure Data Requirements

55	Treaty Implementation	2005
56	One-time expenses	1,100,000
57	One-time 5 year ongoing - annual amount	-

Price Driver

The entire government section, with the exception of debt and investment and treaty implementation costs are assumed to have an identical price driver – which is identified in row 59.

Model Display 27 General Government Expenditure Driver Data Requirements

59	Price Drivers	General price pressure	2.0%
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Economic Development

In row 18 of the Demographic input section the user is asked to make a choice on how the model will determine future employment levels. The user is asked to choose between:

1. determining employment levels as a result of initial and target participation and employment rate levels; or by
2. explicitly identifying the year and quantum of any additional employment explicitly gained by First Nation members.

This section of the input sheet is where the economic development projects and employment levels associated with the second option are to be inputted.

The economic development input requirements are listed in model display 28, the line references refer to the rows in the display and identified in column A of the input data sheets.

- | | |
|-----------|--|
| Row 1 | fixed in the model – identifies the year for which the user has input the employment levels |
| Row 2 | calculated by the model – as the sum of the new net full time employees identified in rows 7-34 |
| Row 3 | calculated by the model – as the sum of the new net part time employees identified in rows 8-35 |
| Row 6 | fixed in the model – identifies the year for which the user is to input the employment gains by numbers of jobs. |
| Rows 7-34 | column A “title” name or other identifier associated with the economic development opportunity or project for which the corresponding new net full and part time job numbers are associated. |
| Row 7 | column C-AK : the number of new net incremental full time jobs for members of the <i>on TSL status</i> Indian labour force associated with the project identified in column A. |

Row 8 column C-AK : the number of new net part time jobs for members of the *on TSL status* Indian labour force associated with the project identified in column A on the previous row.

Rows 10– 35 have identical input requirements as in rows 7 and 8. These additional rows are provided so that the user can explicitly identify up to 10 different projects and opportunities.

However what is used in the calculations within the calculations of model are the summed values determined in rows 2 and 3.

The new employment levels determined here are added to the employment levels determined by the model based on the historical participation and unemployment rates. Therefore what these cells represent are net new jobs associated with the projects over and above the status quo. For example a new project that employs 10 people full time in year 1 and only 5 people full time in the second and subsequent years would be inputted as 10 in the first cell and 5 in each subsequent cell.

Since the model adds these new jobs to the status quo employment levels it is important that the user identify all jobs associated with new employment opportunities.

Model Display 28 Economic Development Employment Data Requirements

A	B	C	D	E ONWARDS
Economic Development				
1		2001	2002	2003
2	full time - employees	10	10	10
3	part time -employees	10	10	10
4				
Economic development projects				
5				
6		2001	2002	2003
7	<u>title</u>	1	1	1
8	part time -employees	1	1	1
9				
10	<u>title</u>	1	1	1
11	part time -employees	1	1	1
12				
13	<u>title</u>	1	1	1
14	part time -employees	1	1	1
15				
16	<u>title</u>	1	1	1
17	part time -employees	1	1	1
18				
19	<u>title</u>	1	1	1
20	part time -employees	1	1	1
21				

22	<u>title</u>	full time - employees	1	1	1
23		part time -employees	1	1	1
24					
25	<u>title</u>	full time - employees	1	1	1
26		part time -employees	1	1	1
27					
28	<u>title</u>	full time - employees	1	1	1
29		part time -employees	1	1	1
30					
31	<u>title</u>	full time - employees	1	1	1
32		part time -employees	1	1	1
33					
34	<u>title</u>	full time - employees	1	1	1
35		part time -employees	1	1	1

Results Sheets

This section shows the contents of the four results sheets and provides an explanation of the contents of each cell.

Results Budget Sheet

Scenario description:			test 1	From active assumptions sheet
Effective year:			2003	From active assumptions sheet
OSR model:			FFO 15 yr 50%	From options sheet
Revenues			Subsequent columns contain a 20 year projection of revenues and costs	
current dollars	Canada gross transfer amounts		Projection of Canada's gross transfer	
	BC gross transfer amounts		Projection of BC's gross transfer	
	Gross Agreed Upon Funding Amount		Sum of Canada's and BC's gross transfers	
	OSR offset amount		Amount of OSR taken into account in the funding transfer	
	Total agreed upon P&S funding transfer		The net funding transfer	
	OSR offset amount		Amount of OSR taken into account in the funding transfer	
	Contingency OSR		Amount of OSR set aside into a contingency account	
	Discretionary OSR		Amount of OSR not taken into account in the funding transfer	
	Total OSR all sources		Amount of OSR from all sources	
	Transfer from Contingency Account		Amount of revenue transferred in from the Contingency account	
	Other transfers including implementation		Other funding amounts including implementation	
	Total Revenue		Sum of the net transfer, total OSR and other funding amounts	
Expenditures			First Nation government expenditures	
current dollars	Health		On all health programs	
	Education		On all Education Programs	
	Social		On all Social programs	
	Capital		On Capital and Housing	
	Government		On all Government programs	
	Treaty Implementation		On implementation	
	Debt servicing cost		On servicing existing and new government debt	
	Total Expenditures		Sum of all First Nation government expenditures	

Annual surplus/deficit	Total revenue less total expenditures, surpluses are added to government investment accounts while deficits are deducted from the investment account and then borrowed if required.
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This following shows the transactions and balances in the various accounts and funds

Accounts/Funds

Subsequent columns contain a 20 year projection of balances

Settlement Trust	
Starting balance	Annual beginning of year Settlement Trust balance
Net additions	Additions to the Trust for a particular year – generally will reflect the net cash transfer for that year
Distributions	Distributions from the Settlement Trust - as identified in Active Assumptions
Income generated	Total annual income generated by the Settlement Trust
Income retained	Income retained by the trust as specified in line 20 of the input assumptions
Closing	Closing balance at end of year

Balancing flows	
Annual surplus	Annual budget surplus – will be negative if deficit
Settlement Trust transfer	Income retained by the trust as specified in line 20 of the input assumptions
Contingency account transfer	OSR transferred to the Contingency account as specified on line 3 of input OSR options sheet
Additional Contingency account transfer	Additional transfers to the Contingency account resulting when the per annum OSR option is chosen and OSR in any year exceeds the
Transferred to Investment Account	Annual surplus less ST portion

Investment account	
Starting balance	Annual beginning of year Investment account balance – include value noted in line 52 of government expenditure section
Balancing account transfer	Amount transferred from balancing account if negative
Loans required to cover previous deficit	Loans required to cover previous years deficit
Withdrawals	Amount transferred from balancing account if positive
Income	Income generated by the investment account
OSR offset	OSR inclusion amount associated with the Investment Account
Closing balance	Closing balance at end of year

Loan account	
Starting balance	Annual beginning of year Loan account balance – include value noted in line 48 of government expenditure section
New loans	New loans required to cover previous years deficits
Repayment	Amount of loan repayment made in that year
Interest	Amount of interest accumulated by the outstanding loans in that year
Closing	Closing balance at end of year

Contingency Account	The contingency account will only exist if the user inputs non-zero values into the contingency rate - line 3 of the input OSR options sheet. Under this regime, a portion of the annual OSR offset amount is not used to decrease the Funding transfer but rather is transferred to a contingency account, which in turn is used to balance any shortfalls between the available OSR and the revenue required to provided agreed-upon program and services (AUPS) which are to be directly funded by the amount of OSR.
Opening balance	Balance at start of year
Additions (contingency portion)	Contingency portion of OSR from revenue
Actual OSR in excess of FFA OSR	Amount by which actual OSR exceeds OSR determined under the per FFA OSR calculation chosen on the Options sheet
Actual OSR under FFA OSR	Amount by which actual OSR falls short of OSR determined under the per FFA OSR calculation chosen on the Options sheet
FFA OSR in excess of AUPS	Amount by which OSR determined under the OSR calculation chosen on the Options sheet exceeds the cost of assumed programs and services
FFA OSR under AUPS	Amount by which OSR determined under the OSR calculation chosen on the Options sheet falls short of the cost of assumed programs and services
Income	Income generated by the contingency account
Total Transfers to Revenue	Total amount of revenue transferred from the contingency account to revenues in any year. This transfer accounts for any shortfall in either OSR levels or costs of AUPS.
Closing balance	Closing balance at end of year

Results Revenues Sheet

OSR Source	Subsequent columns contain a 20 year projection of revenues
Settlement Trust	Annual income from the settlement trust
Transfers from FN business	Annual transfers from First Nation corporation profits
Investment income	Annual income from the First Nation government investments
Contingency Account income	Annual income from the Contingency Account
Tax	Annual tax transfer and tax collected
Fees and charges	Annual revenues from fees and charges
Resources	Annual revenues from resources (e.g. stumpage)
Other Sources	Annual revenues from all other sources
Total OSR	Sum of the OSR sources
Offset amounts	
Settlement Trust	OSR offset amount from the settlement trust income
Transfers from FN business	OSR offset amount from corporate transfers
Investment income	OSR offset amount from investment income
Contingency Account	OSR offset amount from Contingency account income
Tax	OSR offset amount from tax revenues
Fees and charges	OSR offset amount from fees and charges
Resources	OSR offset amount from resource revenues
Other Sources	OSR offset amount from other revenues
Total Potential OSR	Sum of the OSR offset amounts
Impact of Floor and cap	Impact of floor and cap exemptions
Basic and personal exemptions	Impact of basic and personal exemptions
OSR offset amount	OSR post exemptions
Transfer to Contingency account	OSR transferred to contingency account
Net OSR Offset amount	OSR post exemptions and transfers to the Contingency account
Transfer Funding	
current dollars	
CANADA	
Health	Canada agreed upon funding transfer amount for Health
Education	Canada agreed upon funding transfer amount for Education
Local	Canada agreed upon funding transfer amount for Local
Capital	Canada agreed upon funding transfer amount for Capital
Social	Canada agreed upon funding transfer amount for Social
Total FFA	Total Canada agreed to funding amounts
Non-treaty related	Other federal funding

Implementation	Implementation funding from Canada
Total other	Total Other Federal Funding
Total funding amount CANADA	Total federal funding from all sources prior to taking OSR into Account
British Columbia	
Health	BC agreed upon funding transfer amount for Health
Education	BC agreed upon funding transfer amount for Education
Local	BC agreed upon funding transfer amount for Local
Capital	BC agreed upon funding transfer amount for Capital
Social	BC agreed upon funding transfer amount for Social
Total FFA	Total BC agreed to funding amounts
Non-treaty related	Other BC funding
Implementation	Implementation funding from BC
Total other	Total Other BC Funding
Total funding amount BC	Total provincial funding from all sources prior to taking OSR into account
Total Funding	
Health	Sum of Canada and BC funding amount for Health
Education	Sum of Canada and BC funding amount for Education
Local	Sum of Canada and BC funding amount for Local
Capital	Sum of Canada and BC funding amount for Capital
Social	Sum of Canada and BC funding amount for Social
Total FFA	Sum of Canada and BC program funding
Non-treaty related	Sum of Canada and BC funding amount for non treaty related
Implementation	Sum of Canada and BC funding amount for implementation
Total other	Sum of Canada and BC other funding
Total funding amount	Sum of Canada and BC other funding

Results Expenditures Sheet

Total Expenditures	Subsequent columns contain a 20 year projection of expenditures
current dollars	
Health	Total First Nation government expenditures on Health
Education	Total First Nation government expenditures on Education
Social	Total First Nation government expenditures on Social
Capital	Total First Nation government expenditures on Capital
Government	Total First Nation government expenditures on Government
Treaty Implementation	Total First Nation government expenditures on treaty implementation
Debt servicing cost	Total First Nation government expenditures on debt servicing
Total Expenditure Requirements	Sum of First Nation government expenditures on Programs

The above table provides a summary of the expenditure programs that the user has identified in the input data sheets. Projections of the various costs and programs under the main headings in also provided in this results sheet as indicated below. Rather than repeat the discussion of program descriptions of the expenditure section the user is advised to refer back to the previous section for further description.

Health	current dollars
MSP	Administration
	Transfer
	Total MSP
Non-Insured Health	
	Administration
	Patient costs
	Other programs
	Total non-insured
Local programs	
	Administration
	Other programs
	Total Local Health care
Total Health Care Expenditures	
Education	current dollars
Kindergarten/nursery school	Admin
	Variable cost
	Total
K-12	Tuition
	Other costs

	Other programs
	Total
Post Secondary	Admin
	Annual allowance
	Variable
	Transportation
	Shelter
	Graduation
	Total
Other Education	Total
Total Education Expenditures	
Social Services	current dollars
Basic Needs	Admin
	Income Assistance
	Special needs
	Other basic needs programs
	Total
Soc dev & Support	Adult Care - admin
	Adult Care - variable
	Other Soc. Dev. programs
	Total
Daycare	Admin
	Variable
	Total
Other social	Total
Total Social Services Expenditures	
Capital	current dollars
Major Maintenance and replacement - existing capital assets	
	Total expenditure on MM and replacement of existing stock
Housing	Number of units constructed
	Finished cost per unit (turn key)

	Expenditure on housing
	New housing related infrastructure
	Maintenance on new infrastructure
Additional Capital	New non housing related infrastructure
	Maintenance on new infrastructure
	Total
	Total capital expenditures
General Government	current dollars
	General Government
	Local Services
	Protection of persons and property
	Recreation and Culture
	Land and Resource management
	Employment & Development
	Total General Government Expenditures
Treaty Implementation	current dollars
	One-time expenses
	One-time 5 year ongoing - annual amount
	Total Implementation Expenditures

Results Tax and Employment Sheet

Employment	Subsequent columns contain a 20 year projection of the following tax and employment parameters
Total status population	Total on TSL status population
Total employable population	On TSL Status population of employable age and availability
Total labour force	On TSL Status labour force
Total full time employment	Total on TSL full time employed status Indians
Total part time employment	Total on TSL part time employed status Indians
Total	Total on TSL employed status Indians
Income from all sources	
Gross wage income	Total Gross wage income – on TSL status Indians
Social Assistance transfer	Total SA income – on TSL status Indians
EI transfer	Total EI income – on TSL status Indians
Total BC family bonus	Total family bonus income – on TSL status Indians
Total PST credit	Total PST credits – on TSL status Indians
Total GST credit	Total GST credits – on TSL status Indians
Total CCTC credit	Total Canada child tax credits – on TSL status Indians
OAS GIS	Total old age security and guaranteed income supplement income – on TSL status Indians
Total income	Sum of income from all sources
Property Tax	
Rural/Munic component - status residents	Total property tax from status Indians excluding the provincial portion or “school” tax
School component - status residents	Total provincial portion or “school” tax from status Indians
Rural/Munic component all other residents	Total property tax from all other residents excluding school tax
School component- all other residents	Total provincial portion or “school” tax from all other residents
Total	Total property tax from all residents
Tax Revenues to Governments	
Canada	
GST/FNST	GST/FNST tax receipts
PIT	Personal income tax receipts
CIT	Corporate income tax receipts
Tobacco	Tobacco tax – only included if a tax agreement exists
Fuel	Fuel tax – only included if a tax agreement exists
Alcohol	Alcohol tax – only included if a tax agreement exists
Total	Sum of Canada tax revenues

BC	
PST	BC sales tax
PIT	BC personal income tax from on TSL status
CIT	BC corporate tax from First Nation corps
Municipal/rural	BC share of non school property tax
School	BC share of school tax
Total	Sum of BC tax revenues
	Revenues to First Nation Government (FNG) through tax agreements or direct taxation
FN	
GST/FNST	GST/FNST tax receipts
PST	BC sales tax
PIT Canada	Canada personal income tax receipts
PIT BC	BC personal income tax from on TSL status
Tobacco	Tobacco tax – only included if a tax agreement exists
Fuel	Fuel tax – only included if a tax agreement exists
Alcohol	Alcohol tax – only included if a tax agreement exists
Munic/rural	share of non school property tax
School	share of school tax
Total	Sum of FNG tax revenues
Total tax	Sum of Canada, BC and FNG tax revenues
Canada share	Canada's share of total tax revenues modeled
BC share	BC's share of total tax revenues modeled
FN share	FN Govts share of total tax revenues modeled