

Ministre des Affaires indiennes et
du Nord canadien et interlocuteur fédéral
auprès des Métis et des Indiens non inscrits



Minister of Indian Affairs and
Northern Development and Federal Interlocutor
for Métis and Non-Status Indians

Ottawa, Canada K1A 0H4

I, Minister of Aboriginal Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Westbank First Nation, in the Province of British Columbia, at
a meeting held on the 27th day of March 2013.

- **Westbank First Nation
Expenditure By-law Annual Budget 2013**

A handwritten signature in black ink, appearing to read "S. Desautels".

Dated at Ottawa, Ontario, this 20th day of *May* 2013.

**WESTBANK FIRST NATION
STAFF REPORT TO COUNCIL**

DATE PREPARED: March 16, 2013

DATE OF COUNCIL MEETING: March 27, 2013

PREPARED BY: ERNEST JACK SURVEYOR OF TAXES

DEPARTMENT: FINANCE / TAXATION

Title of Report

Pursuant to s, 3.2 of the Westbank First Nation Expenditure Bylaw 1995, Westbank First Nation Chief and Council will add the Amending Bylaw as a schedule to the enacted Expenditure Bylaw

ISSUE: Pursuant to Section 3.2 Westbank First Nation Taxation By-law 1995, on or before June 30 of each Fiscal Year, the Westbank First Nation will prepare the Annual Budget and will by by-law add the Annual Budget as a schedule to the enacted Expenditure By-law; and

RECOMMENDATION: Request that Westbank First Nation Chief and Council approve Bylaw 13-TX-01 pursuant to section 3.2 of the Westbank First Nation Expenditure Bylaw 1995, as it is required for the 2013 annual budget.

RESOLUTION:

Required (if a hard copy resolution is required it must be attached)

Not Required

BACKGROUND: Pursuant to section 3.2 of the Westbank First Nation Expenditure Bylaw 1995, Westbank First Nation Chief and Council shall approve annual budget.

OPTIONS: That Westbank First Nation Chief and Council Approve Bylaw 13-TX-01 pursuant to section 3.2 of the WFN Expenditure Bylaw 1995 where Westbank First Nation Chief and Council shall approve annual tax budget.

Staff reports must be submitted to the Council Secretariat by the end of day on the Wednesday preceding the date of the Council meeting.

Approved by Manager:  _____ **Date:** 03/16/13

Reviewed by Council Secretariat: _____ **Date:** _____

Approved by Director of Operations: _____ **Date:** _____

WESTBANK FIRST NATION

By-law No. 13-TX-01

BY-LAW TO AMEND THE WESTBANK FIRST NATION TAXATION EXPENDITURE BY-Law, 1995, PASSED BY CHIEF AND COUNCIL THE 6TH DAY OF JUNE 1995 AND BY THE MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT ON THE 24TH DAY OF OCTOBER, 1995.

WHEREAS:

The *Westbank First Nation Expenditure By-law, 1995* was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to *Westbank First Nation Property Assessment and Taxation* enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS:

Pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Westbank First Nation Council will prepare the Annual Budget and will, by by-law, add the Annual Budget as a schedule to the enacted Expenditure By-law; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:


The Westbank First Nation Council enacts the following amending By-law.

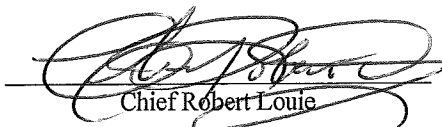
Short Title

This amending by-law may be cited as the "*Expenditure By-law Annual Budget 2013*".

1. That the following Schedule Expenditure By-law Annual Budget 2013 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;


PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 27 day of March, 2013.


Councillor Michael De Guevara


Chief Robert Louie


Councillor Mick Werstik


Councillor Lorrie Hogaboam


Councillor Christopher Derickson



WESTBANK FIRST NATION
PROPERTY TAXATION BUDGET, APRIL 1, 2013 - MARCH 31, 2014
COMPARATIVE




| | APRIL 2013 - MARCH 2014 | APRIL 2012 - MARCH 2013 | Difference |
|--|----------------------------|----------------------------|-----------------|
| REVENUE | | | |
| Taxation Revenue | -12,057,717 | -11,431,829 | -625,888 |
| Penalties & Interest | -160,000 | -130,000 | -30,000 |
| Interest Earned on Bank Operating | -43,000 | -48,000 | 5,000 |
| Misc. Revenue | -11,000 | -2,000 | -9,000 |
| Total Revenue | -12,271,717 | -11,611,829 | -659,888 |
| Local Improvement Charge Bylaw 05-TX-03 | -118,822 | -118,822 | 0 |
| Capital Projects Fund (LIC Bylaw 05-TX-03) | 118,822 | 118,882 | -60 |
| EXPENDITURES | | | |
| | - | 60 | -60 |
| WFN Home Owner Grants | 1,450,000 | 1,450,000 | - |
| General Government Services: | | | |
| Board of Review | 31,000 | 56,200 | -25,200 |
| LGS administration | 464,340 | 475,374 | -11,034 |
| Finance | 604,000 | 467,000 | 137,000 |
| WFN General Administration | 1,265,000 | 1,137,000 | 128,000 |
| Legislative | 500,163 | 461,064 | 39,099 |
| Intergovernmental Affairs | 459,700 | 538,700 | -79,000 |
| Advisory Council | 55,050 | 54,550 | 500 |
| Community Services | 37,500 | 10,000 | 27,500 |
| Allowance for appeals | 200,000 | 200,000 | 0 |
| Total General Government Services | 3,616,753 | 3,399,888 | 216,865 |
| Protective Services | | | |
| Westside Fire Protection | 1,128,000 | 1,076,210 | 51,790 |
| Law Enforcement | 232,495 | 196,000 | 36,495 |
| Law Development | - | - | 0 |
| Residential Tenancy | 38,439 | 35,000 | 3,439 |
| Total Protective Services | 1,398,934 | 1,307,210 | 91,724 |
| Recreation Services | | | |
| Parks & Recreation | 465,594 | 440,000 | 25,594 |
| Total Recreation Services | 465,594 | 440,000 | 25,594 |
| Collections for other Governments | | | |
| BCAA | 150,000 | 139,230 | 10,770 |
| Municipal Service Agrmt RDCO | 419,000 | 848,127 | -429,127 |
| BC Transit Agreement | 360,000 | | 360,000 |
| Municipal Service Agrmt WEST KELOWNA | 350,000 | 396,136 | -46,136 |
| Tourism Westside | 30,000 | 30,000 | 0 |
| Library Services | 317,000 | 267,000 | 50,000 |
| Total Collections for other Governments | 1,626,000 | 1,680,493 | -54,493 |
| Community Development Services | | | |
| Asset Management Software | 25,000 | 25,000 | 0 |
| Community Planning | 738,605 | 710,000 | 28,605 |
| Maintenance Services | 515,831 | 484,178 | 31,653 |
| Total Community Development Services | 1,279,436 | 1,219,178 | 60,258 |
| Fiscal Services | | | |
| Gallagher's Canyon reserve | 10,000 | 10,000 | 0 |
| Stabilization Fund | | | 0 |
| Capital Projects Fund | 1,200,000 | 1,145,000 | 55,000 |
| Contingency Fund | 0 | -210,000 | 210,000 |
| Contingency Fund | 1,200,000 | 1,145,000 | 55,000 |
| Total Fiscal Services | 2,410,000 | 2,090,000 | 320,000 |
| Environmental Health Services: | | | |
| Environmental Health & Emergency | 25,000 | 25,000 | 0 |
| Total Environmental Health Services | 25,000 | 25,000 | 0 |
| Total Expenses: | 12,271,717 | 11,611,829 | 659,888 |
| Less interest and other revenues | -214,000 | -180,000 | -34,000 |
| TOTAL TAX REQUISITION | 12,057,717 | 11,431,829 | 625,888 |

Ernest Jack

From: Laurie Bowen
Sent: Friday, April 05, 2013 3:59 PM
To: Ernest Jack
Subject: Draft Minutes re Bylaws

Hi Ernest,
 As requested.
 Laurie

| | | |
|---|--|---|
|  | <p style="text-align: center;">stqa?k^w4n1w` t WESTBANK FIRST NATION #301 – 515 Highway 97 South Kelowna, B.C. V1Z 3J2 Phone: (250) 769-4999 Fax: (250) 769-4377 www.wfn.ca</p> <p style="text-align: center;"><i>Community. Leadership. Pride.</i></p> | <p style="text-align: center;">MINUTES GENERAL COUNCIL MEETING ska?41ásq'ət, pæck4tán / Wednesday, March 27, 2013</p> <p style="text-align: center;">Approval Pending</p> |
|---|--|---|

| | |
|---|---|
| | <p><u>First and Final Reading of Bylaws</u> <u>Bylaw 13-TX-01 – Property Taxation Budget</u> (Staff Report to Council from E. Jack dated March 16, 2013 is attached to these minutes as Exhibit "O.")</p> |
| <p><i>E. Jack</i></p> | <p>Overviewed his report with Council.</p> |
| <p>RESOLUTION 130327-11</p> | <p>MOVED BY COUNCILLOR DE GUEVARA Seconded by Councillor Werstuik THAT Council hereby approves Westbank First Nation ("WFN") Bylaw 13-TX-01 being an amendment to the WFN Expenditure Bylaw 1995 and cited as "Expenditure Bylaw Annual Budget 2013." CARRIED (Council Resolution #130327-11 is attached to these minutes as Exhibit "P.")</p> |
| | <p><u>Bylaw 13-TX-02 – Tax Rates</u> (Staff Report to Council from E. Jack dated March 16, 2013 is attached to these minutes as Exhibit "Q.")</p> |
| <p><i>E. Jack</i></p> | <p>Overviewed his report with Council.</p> |
| <p>RESOLUTION 130327-12</p> | <p>MOVED BY COUNCILLOR DE GUEVARA Seconded by Councillor Werstuik THAT Council hereby approves Westbank First Nation ("WFN") Bylaw 13-TX-02 pursuant to section 18.1(3) of the WFN Property Taxation Bylaw 95-TX-08 where WFN Council shall prescribe tax rates on an annual basis. CARRIED</p> |