

**WESTBANK FIRST NATION
STAFF REPORT TO COUNCIL**

DATE: Wednesday, March 26, 2014

TO: DIRECTOR OF OPERATIONS

c.c. Office of Council Secretariat

FROM: Ernest Jack WFN Surveyor of Taxes

DEPARTMENT: Finance / Taxation

Title of Request

Pursuant to s.3.2 of the Westbank First Nation Property Taxation By-law 1995, Westbank First Nation Chief and Council will add the Amending By-law as a schedule to the enacted Expenditure By-law

RECOMMENDATION: Request that Westbank First Nation Chief and Council give third and final reading and approve By-law 14-TX-02 pursuant to section 3.2 of the Westbank First Nation Expenditure By-law 1995, as required for the 2014 annual budget.

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

BACKGROUND:

Pursuant to section 3.2 of the Westbank First Nation Expenditure By-law 1995, Westbank First Nation Chief and Council shall approve annual budget. By-law 14-TX-02 was presented to the Advisory Council on March 11, 2014 for review and final recommendation to WFN Chief and Council. First reading to this by-law was given on March 17, 2014.

OPTIONS: That Westbank First Nation Chief and Council give third and final reading and Approve Bylaw 14-TX-02 pursuant to section 3.2 of the WFN Expenditure Bylaw 1995 where Westbank First Nation Chief and Council shall approve 2014 Annual 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: MAR 26 2014

Reviewed by Council Secretariat: _____

Date: _____

Approved by Director of Operations: _____

Date: _____

WESTBANK FIRST NATION

By-law No. 14-TX-02

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:

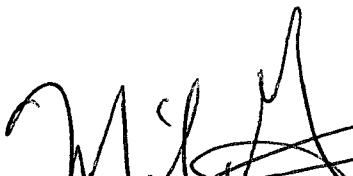
The Westbank First Nation Council enacts the following amending By-law.

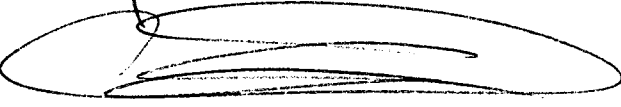
Short Title

This amending by-law may be cited as the "*Expenditure By-law Annual Budget 2014*".

1. That the following Schedule Expenditure By-law Annual Budget 2014 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;

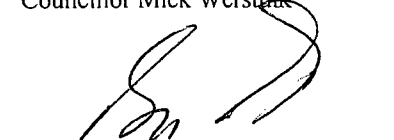
PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 17th day of March 2014.


Councillor Michael De Guevara


Councillor Christopher Derickson


Chief Robert Louie


Councillor Mick Werstuik


Councillor Brian Eli



**WESTBANK FIRST NATION - PROPERTY TAXATION
FINAL BUDGET 2014/15**



2014 - 2015

Line	REVENUE	
1	Taxation Revenue	-12,478,531
2	Penalties & Interest	-150,000
3	Interest Earned on Bank Operating	-47,000
4	Misc. Revenue	-16,000
5	Total Revenue	-12,691,531
6		
7	Local Improvement Charge Bylaw 05-TX-03	-196,721
8	Capital Projects Fund (LIC Bylaw 05-TX-03)	196,721
9	EXPENDITURES	-
10	WFN Home Owner Grants	1,475,000
11		
12	General Government Services:	
13	Board of Review	36,000
14	Ptax administration	439,375
15	Finance	655,863
16	WFN General Administration	1,539,485
17	Legislative	515,600
18	Intergovernmental Affairs	468,089
19	Advisory Council	65,100
20	Community Services	70,000
21	Allowance for appeals	200,000
22	Total General Government Services	3,989,512
23		
24	Protective Services	
25	Westside Fire Protection	1,140,000
26	Law Enforcement	288,817
27	Law Development	-
28	Residential Tenancy	38,915
29	Total Protective Services	1,467,732
30		
31	Recreation Services	
32	Parks & Recreation, and Youth	573,484
33	Total Recreation Services	573,484
34		
35	Collections for other Governments	
36	BCAA	158,000
37	Municipal Service Agrmt RDCO	437,000
38	BC Transit Agreement	370,000
39	Municipal Service Agrmt WEST KELOWNA	360,000
40	Tourism Westside	20,000
41	Library Services	332,137
42	Total Collections for other Governments	1,677,137
43		
44	Community Development Services	
45	Asset Management Software	15,000
46	Planning and Development	626,500
47	Public Works, Garage	580,538
48	Total Community Development Services	1,222,038
49		
50	Fiscal Services	
51	Gallagher's Canyon reserve	10,000
52	Stabilization Fund	-228,372
53	Capital Projects Fund	1,240,000
54	Contingency Fund	
55	Contingency Fund	1,240,000
56	Total Fiscal Services	2,261,628
57		
58	Environmental Health Services:	
59	Environmental Health & Emergency	25,000
60	Total Environmental Health Services	25,000
61	Total Expenses:	12,691,531
62	Less interest and other revenues	-213,000
63	TOTAL TAX REQUISITION	12,478,531

Ernest Jack

From: Laurie Bowen
Sent: March-31-14 11:30 AM
To: Ernest Jack
Cc: Brian Conner
Subject: Draft Minutes re Budget and Tax Laws

Hi Ernest,

Below, for your review, are the draft minutes from this morning's General Council Meeting re: the budget and tax laws. I have put the executed documents in internal mail for you.

Laurie

Third Reading – WFN Bylaw No. 14-TX-02 – Annual Budget

(Staff Report to Council from E. Jack dated March 26, 2014 is attached to these minutes as Exhibit "H.")

E. Jack

Overviewed his report with Council.

**RESOLUTION
140331-06**

MOVED BY COUNCILLOR DE GUEVARA

Seconded by Councillor Werstuik

THAT Council hereby gives Third and Final Reading to Westbank First Nation ("WFN") By-Law No. 14-TX-02 pursuant to section 3.2 of the WFN Expenditure Bylaw 1995 where WFN Council shall approve the 2014 Annual Budget.

CARRIED

(Council Resolution #140331-06 is attached to these minutes as Exhibit "I.")

Third Reading – WFN Bylaw No. 14-TX-03 – Tax Rates

(Staff Report to Council from E. Jack dated March 26, 2014 is attached to these minutes as Exhibit "J.")

E. Jack

Overviewed his report with Council.

**RESOLUTION
140331-07**

MOVED BY COUNCILLOR DE GUEVARA

Seconded by Councillor Werstuik

THAT Council hereby gives Third and Final Reading to Westbank First Nation ("WFN") By-Law No. 14-TX-03 pursuant to section 18.1 (3) of the WFN Property Taxation Bylaw 95-TX-08 WFN Council shall prescribe tax rates on an annual basis.

CARRIED

(Council Resolution #140331-07 is attached to these minutes as Exhibit "K.")

Laurie Bowen

səx^wk'əʔq'əq'əym

Recording Secretary



	Highway from Shannon Lake Road to Daimler Road.
	<u>Review of Provisional Budget for 2014/2015 (WFN Local Government Services ("LGS") 2014/2015 (FY2015 Provisional Budget Tax and LGS Budgets dated March 11, 2014 are attached to these minutes as Exhibit "E.")</u>
Staff entered:	E. Fleury and E. Jack entered the meeting.
<i>E. Fleury</i>	Overviewed the budgets with the Advisory Council.
MOTION	MOVED BY A. MANZER Seconded by B. Semeniuk THAT the Advisory Council hereby recommends approval of the Westbank First Nation Local Government Services ("LGS") 2014/2015 (FY2015) Provisional Property Tax and LGS Budgets. CARRIED
	<u>WFN Expenditure Bylaw 1995 (Annual Budget) (Staff Report to Council from E. Jack dated March 10, 2014 is attached to these minutes as Exhibit "F.")</u>
<i>E. Jack</i>	Overviewed his report with the Advisory Council.
MOTION	MOVED BY B. SEMENIUK Seconded by A. Manzer THAT the Advisory Council hereby recommends approval of Bylaw 14-TX-02 pursuant to section 3.2 of the Westbank First Nation Bylaw 1995, as required for the 2014 Annual Budget. CARRIED
	<u>WFN Property Taxation Bylaw 95-TX-08 (Tax Rates) (Staff Report to Council from E. Jack dated March 10, 2014 is attached to these minutes as Exhibit "G.")</u>
<i>E. Jack</i>	Overviewed his report with the Advisory Council.
MOTION	MOVED BY A. MANZER Seconded by B. Semeniuk THAT the Advisory Council hereby recommends approval of Bylaw 14-TX-03 pursuant to section 18.1(3) of the Westbank First Nation Property Taxation Bylaw 95-TX-08, as required for the 2014 tax rates to be set and approved on an annual basis.

