

Ministre des Affaires autochtones
et du développement du Nord



Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian 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 30th day of March 2015.

- **Westbank First Nation
Expenditure By-law Annual Budget 2015**

A handwritten signature in black ink, appearing to read "Jean Walcott".

Dated at Ottawa, Ontario, this 9th day of June 2015.

Canada

**WESTBANK FIRST NATION
STAFF REPORT TO COUNCIL**

DATE: Wednesday, March 25, 2015

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 Expenditure Bylaw 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 approve By-law 15-TX-05 pursuant to section 3.2 of the Westbank First Nation Expenditure By-law 1995, as required for the 2015 Annual Budget.

ISSUE:

Pursuant to Section 3.2 of the Westbank First Nation Taxation Bylaw 1995 will by by-law add the Annual Budget as a schedule to the enacted Expenditure Bylaw.

BACKGROUND:

Pursuant to section 3.2 Westbank First Nation Taxation Expenditure Bylaw 1995, on or before June 30 of each Fiscal Year, the Westbank First Nation Council will prepare the Annual Budget and will by bylaw and the Annual Budget as a schedule to the enacted Expenditure Bylaw.

OPTIONS: That Westbank First Nation Chief and Council will pursuant to section 3.2 add the Amending Bylaw as a schedule to the enacted Expenditure Bylaw 1995 where Westbank First Nation Chief and Council shall approve 2015 Annual Tax Budget.

Approved by Manager: 

Date: 03/25/2015

Reviewed by Council Secretariat: _____

Date: MAR 25 2015

Approved by Director of Operations: 

Date: Mar 25/15

WESTBANK FIRST NATION

By-law No. 15-TX-05

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.

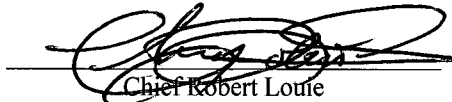
Short Title

This amending by-law may be cited as the "*Expenditure By-law Annual Budget 2015*".

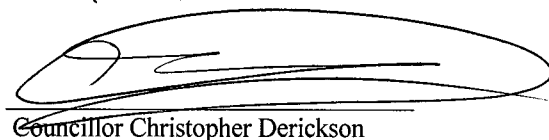
1. That the following Schedule Expenditure By-law Annual Budget 2015 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;

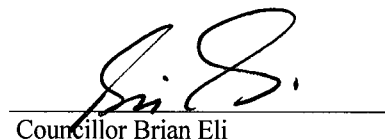
PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 30th day of March 2015.


Councillor Michael De Guevara


Chief Robert Louie


Councillor Mick Werstuik


Councillor Christopher Derickson


Councillor Brian Eli



**WESTBANK FIRST NATION - PROPERTY TAXATION
FINAL BUDGET 2015**



2015

Line	REVENUE	
1	Taxation Revenue	13,045,188
2	Penalties & Interest	153,000
3	Interest Earned on Bank Operating	50,000
4	Misc. Revenue	16,305
5	Total Revenue	13,264,493
6		
7	Local Improvement Charge Bylaw 05-TX-03	140,000
8	Capital Projects Fund (LIC Bylaw 05-TX-03)	140,000
9	EXPENDITURES	-
10	WFN Home Owner Grants	1,500,000
11		
12	General Government Services:	
13	Board of Review	30,000
14	Ptax administration	448,849
15	Finance	668,904
16	WFN General Administration	1,700,855
17	Legislative	557,632
18	Intergovernmental Affairs	477,500
19	Advisory Council	60,000
20	Community Services	71,400
21	Allowance for appeals	461,411
22	Total General Government Services	4,476,551
23		
24	Protective Services	
25	Westside Fire Protection	1,323,985
26	Law Enforcement	279,248
27	Law Development	-
28	Residential Tenancy	46,090
29	Total Protective Services	1,649,323
30		
31	Recreation Services	
32	Parks & Recreation, and Youth	574,629
33	Total Recreation Services	574,629
34		
35	Collections for other Governments	
36	BCAA	160,000
37	Municipal Service Agrmt RDCO	544,000
38	BC Transit Agreement	350,000
39	Municipal Service Agrmt WEST KELOWNA	390,774
40	Tourism Westside	20,000
41	Library Services	342,358
42	Total Collections for other Governments	1,807,132
43		
44	Community Development Services	
45	Asset Management Software	15,000
46	Planning and Development	543,543
47	Public Works, Garage	763,185
48	Total Community Development Services	1,321,728
49		
50	Fiscal Services	
51	Gallagher's Canyon reserve	10,000
52	Stabilization Fund	-639,870
53	Capital Projects Fund	1,270,000
54	Contingency Fund	1,270,000
55	Total Fiscal Services	1,910,130
56		
57	Environmental Health Services:	
58	Environmental Health & Emergency	25,000
59	Total Environmental Health Services	25,000
60	Total Expenses:	13,264,493
61	Less interest and other revenues	-219,305
62	TOTAL TAX REQUISITION	13,045,188

Advisory Council meeting March 10, 2015

CERTIFIED A TRUE
COPY THIS 10 DAY
OF March 2015

SURVEYOR OF TAXES
WESTBANK FIRST NATION

E. Jack	Overviewed the bylaws with the Advisory Council.
MOTION	MOVED BY C. GRAHAM Seconded by B. Semeniuk THAT the Advisory Council hereby recommends approval of Westbank First Nation ("WFN") Bylaw No. 15-TX-05 pursuant to section 3.2 of the WFN Expenditure Bylaw 1995, as required for
	the 2015 Annual Budget. CARRIED

CERTIFIED TRUE
ON THIS 30th
of March 15

Chief of Council meeting March 30, 2015.

RESOLUTION 150330-08	MOVED BY COUNCILLOR DE GUEVARA Seconded by Councillor Eli THAT, Whereas all duly required processes and disclosures under the Westbank First Nation ("WFN") Constitution, laws and bylaws have been met in regard to the budget, Council hereby authorizes budget attached to these minutes with Exhibit "O" as the WFN Final Budget for 2015-2016. CARRIED
	Third and Final Reading - WFN Bylaw No. 15-TX-05 re: Annual Budget (Staff Report to Council from E. Jack dated March 25, 2015 is attached to these minutes as Exhibit "P.")
	Council noted the bylaw.



WESTBANK FIRST NATION

WESTBANK FIRST NATION Council Meeting

Date: Monday, March 30th, 2015
Time: 8:30 AM
Location: Board Room, Lindley Building
#310-515 Hwy. 97 South

AT THIS MEETING, THE FINAL DRAFT OF THE LOCAL REVENUE LAW ANNUAL BUDGET AMENDING EXPENDITURE LOCAL REVENUE LAW 15-TX-05 WILL BE READ AND CONSIDERED FOR ENACTMENT.

SUMMARY OF LOCAL REVENUE LAW ANNUAL BUDGET AMENDING EXPENDITURE LOCAL REVENUE LAW 15-TX-05

Under 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*;

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

This amending by-law may be cited as the "*Expenditure By-law Annual Budget 2015*".

First reading of the draft *Local Revenue Law 15-TX-05* was given by Council March 16, 2015; A Local Revenue Law is exempted from second reading by section 60.9 of the *WFN Constitution*. Third and final reading will be given on March 30, 2015.

A COPY OF THE FINAL DRAFT LAW CAN BE OBTAINED IN THE DEPARTMENT OF TAXATION AT WFN ADMINISTRATION OFFICE AT 515 HWY 97 SOUTH, WESTBANK, BC.