

Ministre des Relations Couronne-Autochtones
et des Affaires du Nord

Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, 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 12th day of March 2018.

- **Westbank First Nation
Expenditure By-law Annual Budget 2018**

Dated at Ottawa, Ontario, this 28 day of June 2018.



Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



WESTBANK FIRST NATION STAFF REPORT TO COUNCIL

DATE PREPARED: March 21, 2018

DATE OF GENERAL COUNCIL MEETING: March 26, 2018

PREPARED BY: Ernest M Jack, Surveyor of Taxes

DEPARTMENT: Finance/Tax

ANNUAL AMENDING BUDGET EXPENDITURE BY-LAW

ISSUE: Addition of the Annual Budget by By-law as a schedule to the enacted Expenditure By-law.

RECOMMENDATION: That Council give third and final reading of By-law 18-TX-01, pursuant to section 3.2 of the Westbank First Nation Expenditure By-law 1995, as required for the 2018 Annual Budget.

NOTIFIED FINANCE DEPT

Required
 Not Required

NOTIFIED OTHER WFN DEPT

Required
 Not Required

RESOLUTION (if required):

"THAT Council hereby resolves to give third and final reading to 2018 Annual Budget Amending By-law 18-TX-01".

BACKGROUND: Pursuant to section 3.2 of the Westbank First Nation Expenditure By-law 1995, Westbank Council shall approve an Annual Budget. By-law 18-TX-01 was presented to the Advisory Council on March 13, 2018 for review and final recommendation to Council. Third reading to this by-law will be given on March 26, 2018.

OPTIONS: Option #1 – That Council give third and final reading of By-law 18-TX-01, pursuant to section 3.2 of the Westbank First Nation Expenditure By-law 1995, as required for the 2018 Annual Budget.

OPTIONS: Option #2 – That Council choose a different course of action.

Approved by Manager: _____

Date: MAR 21, 2018

Reviewed by Council Secretariat: _____

Date: _____

Approved by ^{Acting} Director of Operations: _____

Date: _____

MAR 21 2018

WESTBANK FIRST NATION

By-law No. 18-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:

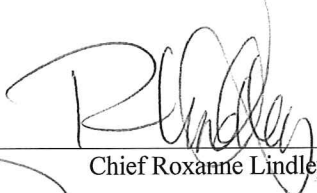
The Westbank First Nation Council enacts the following amending By-law.


Short Title


This amending by-law may be cited as the "*Expenditure By-law Annual Budget 2018*".

1. That the following Schedule Expenditure By-law Annual Budget 2018 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 on this 26th day of March 2018.


Chief Roxanne Lindley


Councillor Christopher Derickson


Councillor Brian Eli


Councillor Thomas Konek


Councillor Fernanda Alexander



WESTBANK FIRST NATION - PROPERTY TAXATION
PROVISIONAL BUDGET 2018 - 2019



Line	REVENUE	2018 (19)	PERCENT CHANGE	COMMENTS
1	Taxation Revenue	14,509,042	5.2%	INCREASED ASSESSMENTS. 2.83% AVERAGE RESIDENTIAL PROPERTY TAX INC
2	Penalties & Interest	122,000	-18.7%	REDUCED REVENUES FROM PENALTIES AND INT
3	Interest Earned on Bank Operating	50,000	0.0%	
4	Misc. Revenue	37,000	-2.6%	
5	Total Revenue	14,718,042	4.9%	
6				
7	Local Improvement Charge Bylaw 05-TX-03	138,601	-17.0%	FLOW THROUGH TO CAPITAL FUND LIF FOR LAKERIDGE & CAMPBELL RD SEWER
8	Capital Projects Fund (LIC Bylaw 05-TX-03)	-138,601	-17.0%	FLOW THROUGH TO CAPITAL FUND LIF FOR LAKERIDGE & CAMPBELL RD SEWER
9	EXPENDITURES			
10	WFN Home Owner Grants	1,800,000	5.9%	INCREASE TO REFLECT ACTUAL TAKE UP OF HOG
11				
12	General Government Services:			
13	Board of Review	29,800	1.0%	STABLE BUDGET
14	Ptax administration	467,071	2.1%	STABLE COSTS, DESPITE INCREASED VOLUME
15	Finance	794,074	4.0%	INFLATIONARY INCREASE IN COSTS INC NEW SOFTWARE
16	WFN General Administration	1,656,815	1.2%	SOME GENERAL ADMIN COSTS HAVE BEEN REDUCED
17	Museum	207,561	30.4%	MUSEUM COSTS INCREASE DUE TO FULL TIME STAFF, AND MOVING FEB 2019L
18	Legislative	653,442	7.7%	SALARY INCREASES COUNCIL SECRETARIAT
19	Intergovernmental Affairs	436,009	2.7%	FLAT BUDGET USING MORE OWN SOURCE
20	Advisory Council	63,000	-14.6%	ELECTION COSTS REMOVED
21	Community Services	115,000	12.2%	SUPPORT OF COMMUNITY SERVICES, INCLUDING COMMUNITY CORE
22	Allowance for appeals	200,000	0.0%	\$200K STANDARD PROVISION
23	Total General Government Services	4,622,772	3.8%	RELATIVELY STABLE COSTS / INFLATIONARY ONLY
24				
25	Protective Services			
26	Westside Fire Protection	1,748,411	12.8%	CVK NUMBERS NOW FINAL: REDUCED, BASED ON RELATIVE ASSESSMENT VALUES.
27	Law Enforcement	409,036	33.0%	EXTRA STANDBY AND OVERTIME, PLUS BUS LIC NOW IN PLANNING
28	Law Development	58,997	0.0%	LAW REVIEW AND REVISION, NO CHANGE IN BUDGET
29	Residential Tenancy	69,962	48.5%	INCREASED ACTIVITY, F/T SALARY
30	Total Protective Services	2,286,406	16.4%	PRIMARILY FIRE PROTECTION, AND LAW ENFORCEMENT
31				
32	Recreation Services			
33	Parks & Recreation, and Youth	665,995	5.1%	NEW VAN, ENHANCED PROGRAMS, USING CURRENT GOLF TOURNEY FUNDS
34	Total Recreation Services	665,995	5.1%	
35				
36	Collections for other Governments			
37	BCAA	150,000	-6.3%	PER NEW CONTRACT, ANTICIPATE SLIGHTLY REDUCED COST
38	Municipal Service Agrmt RDCO	591,548	-2.2%	REDUCED PER RELATIVE ASSESSMENTS VS KELOWNA
39	BC Transit Agreement	390,000	2.6%	STABLE COSTS
40	Municipal Service Agrmt WEST KELOWNA	418,936	2.2%	FINAL NUMBER: NEW STAFF AT REC CENTRE
41	Tourism Westside	5,000	0.0%	PROVISION FOR MARKETING, TOURISM, UNDER REVIEW
42	Library Services	394,811	9.5%	BASED ON NEW POPULATION FIGURES FROM 2016 CENSUS
43	Total Collections for other Governments	1,950,295	1.8%	
44				
45	Community Development Services			
46	Asset Management Software	15,000	0.0%	SOFTWARE UPGRADE RESERVE.
47	Planning and Development	564,566	2.7%	NOW RECEIVES BUSINESS LICENCE REVENUE, PLANNING AND FEASIBILITY COSTS FROM RESERVE
48	Public Works, Garage	948,623	-1.0%	NOW RECEIVES TERASEN FRANCHISE FEE REVENUE FOR ROAD MAINTENANCE
49	Total Community Development Services	1,528,189	0.4%	
50				
51	Fiscal Services			
52	Gallagher's Canyon reserve	10,000	0.0%	APPROX BC HYDRO REVENUE 1R12
53	Stabilization Fund	-346,971	-61.3%	TSFR FROM STABILIZATION RESERVE TO BALANCE, REDUCED PER CONTINGENCY TRANSFER REDUCTION
54	Capital Projects Fund	1,450,904	7.5%	10% AS PER BYLAW
55	Contingency Fund	725,452	-46.3%	5% CONTRIBUTION, NOW PERMITTED BY FNFC.
56	Total Fiscal Services	1,839,385	1.4%	
57				
58	Environmental Health Services:			
59	Environmental Health & Emergency	25,000	0.0%	ENVIRONMENTAL HEALTH, EMERGENCY, OR CONTINGENCY
60	Total Environmental Health Services	25,000	0.0%	
61	Total Expenses / Change	14,718,042	4.9%	INCREASE IS PRIMARILY FIRE PROTECTION, LAW ENFORCEMENT AND STABILIZATION FUND REDUCTION OFFSET BY CONTINGENCY FUND REDUCTION
62	Less interest and other revenues	-209,000	-1.2%	
63	TOTAL TAX REQUISITION	14,509,042	5.2%	PRIMARILY FIRE PROTECTION AND STABILIZATION FUND REDUCTION

0

WFN 2018 Property Assessment, Tax Revenue Proportion

PROPERTY TYPE	2018 ASSESSMENTS	2018 RATES	2018 REVENUE	2018 PROPORTION
Residential	\$ 1,450,105,615	5.5574	\$ 8,058,817	55.5%
Utilities	\$ 6,992,000	45.5086	\$ 318,196	2.2%
Light Ind	\$ 4,769,701	21.3159	\$ 101,670	0.7%
Business	\$ 401,169,900	14.9882	\$ 6,012,815	41.4%
Recreation	\$ 1,670,000	10.5050	\$ 17,543	0.1%
	\$ 1,864,707,216		\$ 14,509,042	100.0%

WFN 2017 Property Assessment, Tax Revenue Proportion

PROPERTY TYPE	2017 ASSESSMENTS	2017 RATES	2017 REVENUE	2017 PROPORTION
Residential	\$ 1,246,250,313	6.0939	\$ 7,594,525	55.1%
Utilities	\$ 7,169,000	44.2562	\$ 317,273	2.3%
Light Ind	\$ 5,309,201	21.4159	\$ 113,701	0.8%
Business	\$ 374,542,802	15.3599	\$ 5,752,940	41.7%
Recreation	\$ 1,620,000	10.5050	\$ 17,018	0.1%
	\$ 1,634,891,316		\$ 13,795,456	100.0%

Ernest Jack

From: Adam Nerger
Sent: Thursday, March 29, 2018 2:27 PM
To: Ernest Jack
Subject: Advisory Council

Annual Amending Budget Expenditure By-law

MOTION	MOVED BY G. COUCH Seconded by J. Cole THAT the Advisory Council determined to accept and recommend Expenditure Amending By-law 18-TX-01. CARRIED
---------------	---

Ernest Jack

From: Adam Nerger
Sent: Thursday, March 29, 2018 9:57 AM
To: Ernest Jack
Subject: Council Resolutions

Hi Ernest,

Below are the resolutions from Monday's Council meeting:

Annual Amending Budget Expenditure by-Law

RESOLUTION 180326-04	MOVED BY səx^wk^winaʔmam KONEK Seconded by səx^wk^winaʔmam Derickson THAT yi səx ^w k ^w inaʔməm hereby resolves to give third and final reading to 2018 Annual Budget Amending By-Law 18-TX-01. CARRIED
---------------------------------	---



WESTBANK FIRST NATION

WESTBANK FIRST NATION Council Meeting

Date: Monday March 26th, 2018
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 AMENDING BUDGET EXPENDITURE BY-LAW 18-TX-01 WILL BE READ AND CONSIDERED FOR ENACTMENT.

SUMMARY OF THE ANNUAL AMENDING BUDGET EXPENDITURE BY-LAW 18-TX-01

Under the Westbank First Nation Expenditure By-law 1995 and subsequent amendments (the “Expenditure By-law”) Westbank First Nation “WFN” is authorized to expend moneys raised pursuant to the Westbank First Nation Property Taxation By-law 95-TX-08 (the “Taxation By-law”) for local purposes, including the provision of local services on Reserve and capital projects.

Under *By-law 18-TX-01*, WFN will be empowered to add the Annual Budget by By-law as a schedule to the enacted by-law.

Council gave first reading of the By-law 18-TX-01 March 12th, 2018, 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 26th, 2018.

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.