

Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, 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 25th day of March 2019.

- ***Westbank First Nation
Expenditure By-law Annual Budget 2020***

Dated at Ottawa, Ontario, this 27 day of MAY 2019.

A handwritten signature in blue ink that reads "Carolyn Bennett".

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



Westbank First Nation Staff Report to Council

* Please do not submit a staff report using Internet Explorer. Internet Explorer does not support some of the image features configured within the form. Copy and paste this url into a Chrome or Firefox internet window.

This report is going to be presented at a:*

General or Special Council Meeting

DATE PREPARED*

20-Mar-19

DATE OF MEETING*

25-Mar-19

PREPARED BY*

Ernest Jack

DEPARTMENT

Financial Services

POSITION

Surveyor of Taxes

email

ejack@wfn.ca

SUBJECT OR TITLE*

Addition of Expenditure By-law Annual Budget 2020 to the Westbank First Nation Taxation Expenditure By-law 1995

ISSUE* (?)

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

Also include secondary issue (if applicable)

CONSULTED WITH FINANCE

DEPARTMENT

Required

Not Required

CONSULTED WITH OTHER WFN DEPT

Required

Not Required

RESOLUTION (if required)

That Council hereby resolves to give third and final reading to Expenditure Amending By-law 19-TX-01.

BACKGROUND*

Section 3.2 of the Westbank First Nation Expenditure By-law 1995 contemplates that Westbank Council shall prepare an Annual Budget on or before June 30 of every year, and will, by By-law, add the Annual Budget as a schedule to the already-enacted Westbank First Nation Taxation Expenditure By-law 1995. By-law 19-TX-01 was presented to the Advisory Council on March 12, 2019 for review and recommendation to Council. Legal Posting was done on March 15, 2019 as required by Westbank Law. Third and Final reading will be given to By-law 19-TX-01 on March 25, 2019.

OPTION and RECOMMENDATION**OPTION 1***

That Council give third and final reading of By-law 19-TX01, pursuant to section 3.2 of the Westbank First Nation Expenditure By-law 1995, as required for the 2020 Annual Budget.

OPTION 2*

That Council choose a different course of action.

OPTION 3 (if applicable)**RECOMMENDATION* (?)**

your recommendation should be one of the options above

- Option 1**
- Option 2**
- Option 3**
- Option 4**

ADDITIONAL RECOMMENDATION COMMENTS (if applicable)**Risk Assessment (If Applicable)**

Follow up Required ?	Level of Risk*	Description
Yes	Low Risk	

File Upload

Add supporting documentation here

Final Budget Amending Expenditure Bylaw 19-... 30KB

19-TX-01 Annual Budget Expenditure By-law B... 835.16KB

Send to Manager or Supervisor below for approval*

Kevin Kingston

I have located and read any applicable policies or procedures that may be related or applicable to this report to council.*

Yes

WESTBANK FIRST NATION

By-law No. 19-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 2020*".

1. That the following Schedule Expenditure By-law Annual Budget 2020 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 25th day of March 2019.



Chief Roxanne Lindley

Councillor Christopher Derickson



Councillor Brian Eli



Councillor Thomas Konek



Councillor Fernanda Alexander



WESTBANK FIRST NATION - PROPERTY TAXATION



PROVISIONAL BUDGET 2019 - 2020

		18/2019	19/2020	DIFFERENCE	PERCENT CHANGE	COMMENTS
Line	REVENUE					
1	Taxation Revenue	14,509,042	15,439,520	930,478	6.0%	ESTIMATE
2	Penalties & Interest	122,000	122,000	0	0.0%	
3	Interest Earned on Bank Operating	50,000	170,000	120,000	70.6%	INTEREST INCREASED BASED ON 2019 ACTUALS
4	Misc. Revenue	37,000	36,855	-145	-0.4%	
5	BC Transit Revenue Sharing	0	200,000	200,000	100.0%	BC TRANSIT REVENUE SHARING (PREVIOUSLY DEDUCTED FROM COST)
6	RDCO Sewer Parcel Fees	15,000	15,000	0	0.0%	
7	Property Tax and Other Revenue	14,733,042	15,983,375	1,250,333	7.8%	
8	Local Improvement Charge Bylaw 05-TX-03	138,601	133,600	-5,001	-3.7%	LIF FOR LAKERIDGE & CAMPBELL RD SEWER
9	Capital Projects Fund (LIC Bylaw 05-TX-03)	-138,601	-133,600	5,001	-3.7%	LIF FOR LAKERIDGE & CAMPBELL RD SEWER TO CAPITAL RESERVE
10	Total Revenue	14,733,042	15,983,375	0	0.0%	
11	EXPENDITURES					
12	WFN Home Owner Grants	1,800,000	1,900,000	-100,000	-5.3%	INCREASE TO REFLECT ACTUAL TAKE UP OF HOG
13	General Government Services:					
14	Board of Review	29,800	29,800	0	0.0%	NO CHANGE
15	Ptax administration	467,071	443,942	-23,129	-5.2%	NO TRAINEE
16	Finance	794,074	984,976	190,902	19.4%	MOVED POSITION FROM HR, NEW GRANT COORDINATOR
17	WFN General Administration	1,864,376	1,705,227	-159,149	-9.3%	MOVED PAYROLL OFFICER AND 2 FRONT LINE STAFF OUT
18	Legislative	653,442	695,849	42,407	6.1%	SALARY INCREASES COUNCIL SECRETARIAT
19	Intergovernmental Affairs	495,006	525,404	30,398	5.8%	FLAT BUDGET USING MORE OWN SOURCE
20	Advisory Council	63,000	69,000	6,000	8.7%	ADDED \$5K FOR COMMUNITY ENHANCEMENT GRANT PROGRAM
21	Community Services	115,000	115,000	0	0.0%	SUPPORT OF COMMUNITY SERVICES, INCLUDING COMMUNITY CORE
22	Allowance for appeals	200,000	200,000	0	0.0%	\$200K STANDARD PROVISION
23	Total General Government Services	4,681,769	4,769,198	87,429	1.8%	
24	Protective Services					
25	Westside Fire Protection	1,748,411	1,915,902	167,491	8.7%	BASED ON CWK PROVISIONAL BUDGET
26	Law Enforcement	409,036	460,437	51,401	11.2%	\$40K FOR PUBLIC SAFETY PROGRAM
27	Law Development	-	-	0	N/A	
28	Residential Tenancy	69,962	82,250	12,288	14.9%	
29	Total Protective Services	2,227,409	2,458,589	231,180	9.4%	
30						
31	Recreation Services					
32	Parks & Recreation, and Youth	665,995	638,793	-27,202	-4.3%	
33	Total Recreation Services	665,995	638,793	-27,202	-4.3%	
34						
35	Collections for other Governments					
36	BCAA	150,000	140,000	-10,000	-7.1%	PER ACTUAL LAST YEAR
37	Municipal Service Agrmt RDCO	591,548	651,643	60,095	9.2%	BASED ON RDCO PROVISIONAL BUDGET
38	BC Transit Agreement	390,000	563,816	173,816	30.8%	BASED ON BC TRANSIT PROVISIONAL BUDGET
39	Municipal Service Agrmt WEST KELOWNA	418,936	454,591	35,655	7.8%	BASED ON WEST KELOWNA PROVISIONAL BUDGET
40	Marketing	5,000	5,000	0	0.0%	PROVISION FOR MARKETING
41	Library Services	394,811	460,000	65,189	14.2%	BASED ON ORL PROVISIONAL BUDGET
42	Total Collections for other Governments	1,950,295	2,275,050	324,755	14.3%	
43						
44	Community Development Services					
45	Asset Management Software	0	0	0		
46	Planning and Development	564,566	686,526	121,960	17.8%	INCLUDES ADDITIONAL STUDIES, ADDED 2 FRONT LINE STAFF
47	Public Works, Garage	948,623	1,044,326	95,703	9.2%	INCREASED MAINTENANCE, LANDSCAPING, EQUIPMENT LEASES, STAFF
48	Total Community Development Services	1,513,189	1,730,852	217,663	12.6%	
49						
50	Fiscal Services					
51	LGS reserve	50,000	50,000	0	0.0%	APPROX BC HYDRO, IR12
52	Stabilization Fund	-346,971	-170,035	176,936	-104.1%	TRANSFER FROM STABILIZATION RES. TO MODERATE TAX CHANGES
53	Capital Projects Fund	1,450,904	1,543,952	93,048	6.0%	10% AS PER BYLAW
54	Contingency Fund	725,452	771,976	46,524	6.0%	5% AS PER COUNCIL DIRECTION
55	Total Fiscal Services	1,879,385	2,195,893	316,508	14.4%	
56						
57	Environmental Health Services:					
58	Environmental Health & Emergency	0	0	0		ENVIRONMENTAL HEALTH, EMERGENCY, OR CONTINGENCY
59	Total Environmental Health Services	0	0	0		
60	Total Expenses:	14,718,042	15,968,375	-1,250,333	-7.8%	
61	Less interest and other revenues	-209,000	-528,855	-319,855	60.5%	BC TRANSIT REVENUE SHARING (PREVIOUSLY DEDUCTED FROM COST)
62	TOTAL TAX REQUISITION	14,509,042	15,439,520	-1,570,188	-10.2%	

Ernest Jack

From: Adam Nerger
Sent: Thursday, March 28, 2019 10:14 AM
To: Ernest Jack
Cc: Pat Leitch; Martin Rutherford
Subject: Expenditure Amending By-law 19-TX-01

Hi Ernest,

Please find below the draft Council resolution resulting from Monday's meeting.

RESOLUTION 190325-11	MOVED BY s̥xʷkʷinmaʔam KONEK Seconded by s̥xʷkʷinmaʔam Alexander THAT yi s̥xʷkʷinmaʔam hereby resolves to give Third and Final Reading to Expenditure Amending By-law 19- TX-01. CARRIED
---------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

liml̥amt

Adam Nerger
s̥xʷkʷətqʷəqʷəym (Recording Clerk)

Westbank First Nation
301-515 Highway 97 South
Kelowna, BC V1Z 3J2

T 250 769 4999 ext 1325
F 250 769 4377 www.wfn.ca

Community. Leadership. Pride.

Ernest Jack

From: Adam Nerger
Sent: Thursday, March 14, 2019 11:38 AM
To: Pat Leitch; Ernest Jack
Subject: By-law 19-TX-01

Hi Pat and Ernest,

Please find below the resolution resulting from Monday's Council meeting.

RESOLUTION 190311-06	MOVED BY s̥xʷkʷinmaʔam KONEK Seconded by s̥xʷkʷinmaʔam Alexander THAT yi s̥xʷkʷinmaʔm̥ hereby resolves to give First Reading to Expenditure Amending By-law 19-TX-01. CARRIED
---------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

liml̥mt

Adam Nerger
s̥xʷkʷəʔqʷəqʷaym (Recording Clerk)

Westbank First Nation
301-515 Highway 97 South
Kelowna, BC V1Z 3J2

T 250 769 4999 ext 1325
F 250 769 4377 www.wfn.ca

Community. Leadership. Pride.



WESTBANK FIRST NATION

WESTBANK FIRST NATION Council Meeting

Date: Monday March 25th, 2019
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 19-TX-01 WILL BE READ AND CONSIDERED FOR ENACTMENT.

SUMMARY OF THE ANNUAL AMENDING BUDGET EXPENDITURE BY-LAW 19-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 19-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 19-TX-01 March 11th, 2019, then presented to the Advisory Council on March 12, 2019 for review and recommendation to WFN Council. 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 25th, 2019.

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.