

	<p style="text-align: center;"><b>stqa?kʷɪnɪw`t</b>  <b>WESTBANK FIRST NATION</b>  515 Highway 97 South  Kelowna, B.C. V1Z 3J2  Phone: (250) 769-4999 Fax: (250) 769-4377  <a href="http://www.wfn.ca">www.wfn.ca</a></p> <p style="text-align: center;"><i>Community. Leadership. Pride.</i></p>	<p style="text-align: center;"><b>MINUTES  ADVISORY  COUNCIL</b>  <b>ɪxʷɪxʷtán (July) 9,  2019</b></p> <p style="text-align: center;"><b>Approved ʷiʷiʷtán  (August) 13, 2019</b></p>
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Meeting took place in the First Floor Boardroom of the Westbank First Nation Government Building.

**ADVISORY COUNCIL IN ATTENDANCE:**

Terry Turcan - Chair	Gord Couch – Vice-Chair
Rick Ould	John Cole

**STAFF IN ATTENDANCE:**

Jeniffer Bellingham	Researcher
Pat Leitch	Director of Finance
Kent Levang	Financial Consultant
Ernest Jack	Surveyor of Taxes
Brad Steele	Superintendent of Public Works
Adam Nerger	səxʷkʷəʔqʷəqʷaym / Recording Clerk

**DELEGATES IN ATTENDANCE:**

Ken Carmichael	BDO Canada LLP
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**REGRETS:**

Ludwig Teichgraber	
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<b>CALL TO ORDER</b>	<b>Agenda is attached to these minutes as Exhibit "A."</b>
<i>T. Turcan</i>	Called the meeting to order at 8:58 a.m. with J. Bellingham, P. Leitch, K. Levang, and K. Carmichael present.
<b>MOTION</b>	<p><b><u>Motion to Adopt the Agenda</u></b>  <b>MOVED BY G. COUCH</b>  <b>Seconded by J. Cole</b>  <b>THAT</b> the Advisory Council hereby approves the agenda of ɪxʷɪxʷtán (July) 9, 2019 with the following addition:</p> <ul style="list-style-type: none"> <li>• Discussion with RDCO Representative Wayne Carson.</li> </ul> <p><b>CARRIED</b></p>
	<b><u>Motion re: Absences of Members</u></b>
	The Advisory Council excused L. Teichgraber from the meeting with notice.
	<b><u>Motion to Adopt the Minutes of siyaʔtən (June) 11,</u></b>



	<b><u>2019</u></b>
<b>MOTION</b>	<b>MOVED BY J. COLE</b> <b>Seconded by R. Ould</b> <b>THAT</b> the Advisory Council hereby approves the minutes of siya?tən (June) 11, 2019. <b>CARRIED</b>
<b>NEW BUSINESS</b>	<b><u>Review of the Audited Financial Statements</u></b> <b>(Financial Statement is attached to these minutes as Exhibit "B.")</b>
<i>K. Carmichael</i>	Overviewed the audited financial statements with the Advisory Council. Highlights from the report included: <ul style="list-style-type: none"> <li>• The audit provided a clean outcome for WFN with no problems identified;</li> <li>• There was an identified surplus this year in the sum of \$3.8 million however this is a result of the receipt of some revenue that is not typically received on an annual basis. Some contributors included development contributions and an increase in property tax revenue in the sum of \$600,000.00;</li> <li>• Interest and penalties saw an increase due to late payments from property owners;</li> <li>• Expenditures saw a notable increase resulting from service agreements, professional fees, the existing fire protection services agreement which saw the increase of service level, and the transfer of Local Government Services ("LGS") funds to the nation;</li> <li>• Financial assets saw an increase of nearly \$5,000,000.00, primarily in short term investments, with an overall cash position of \$35.8 million;</li> <li>• There are committed funds resulting from anticipated costs and other operational matters which ultimately results in overall cash position of \$3.8 million; and</li> <li>• \$470,000.00 was expended this year regarding development on WFN lands.</li> </ul>
Staff Entered:	E. Jack entered the meeting at 9:14 a.m.
<i>K. Carmichael</i>	The identified surplus of \$3.8 million is reflected, in part, through a number of reserve funds to be utilized for future capital and other development projects as identified by WFN.
<i>P. Leitch</i>	Funds are set aside as possible to fund future large projects to limit the impact to current funds and reserve funds.
<i>K. Carmichael</i>	With the increasing growth of WFN, there will be an increased demand for expenditure of reserve funds to



	maintain and update existing infrastructure as required. This will be an ongoing matter that will require consideration by staff.
Staff Left:	E. Jack left the meeting at 9:25 a.m.
<i>P. Leitch</i>	<p>There is a level of difficulty in obtaining external funding typically offered to municipalities based on the unique status of WFN. The increasing level of competition in receiving funding due to increased awareness from local governments further factors into these opportunities.</p> <p>There will be a continued focus on reserve funds and the impact of replacement and maintenance costs. As there are increased contributed assets these costs will see continued increases in future years.</p>
Staff Entered:	E. Jack entered the meeting at 9:26 a.m.
<i>P. Leitch</i>	A focus on asset lifecycle management has been raised with Council to date and will be a focus of staff in upcoming months to continue to effectively plan on a long term basis. Continued review of costs to ensure that an appropriate level of funding is set aside will be completed to avoid any notable future taxation increases to address asset-related concerns.
<i>K. Carmichael</i>	The auditing process conducted by BDO Canada LLP in relation to the provided supplementary financial information. While an audit was conducted, the supplementary schedules are not audited to the same extent as the core focus of the audit as provided in the supplied report. This information however is still verified and statistically tested to ensure accuracy.
<i>P. Leitch</i>	There are no concerns raised from the provided report however there was one instance where funds were transferred to support the development of the WFN Youth Centre but there were some concerns over the action taken administratively following the passing of the corresponding taxation law to support this action. This concern has been addressed, however staff will review the possibility of other occurrences.
<i>T. Turcan</i>	I appreciate the information prepared on current commitments established through existing service agreements which is identified on page 20 of the report. This supports a greater level of awareness and understanding for the Advisory Council.



<i>P. Leitch</i>	All existing agreements are determined through a culmination of factors such as assessment values, population, and other considerations of this nature.
<i>T. Turcan</i>	Noted a level of misunderstanding of how buildings are not identified as owned under local government services.
<i>P. Leitch</i>	In response to a question regarding how ownership is reflected under the Local Government Services budget, noted that buildings and facilities are largely identified under Westbank First Nation rather than under Local Government Services.  There are shared uses and as a result it is easier to address these matters under one category based on a determination on where the majority of a use is for each building and facility.
<i>J. Bellingham</i>	While the decision is made in Finance regarding where these items are located within the budget, the level of service provided is tracked internally to support how these levels of ownership are determined to that effect.
<i>K. Carmichael</i>	WFN's position in relation to liquidity is positive. It is also positive to note the growth position which WFN is currently in which is unique when compared to other local governments.
<i>G. Couch</i>	Each year we receive a presentation from K. Carmichael and I would like to express my appreciation for this level of service and the information provided to us for our improved understanding.
<b>MOTION</b>	<b>MOVED BY J. COLE</b> <b>Seconded by G. Couch</b> <b>THAT</b> the Advisory Council hereby recommend approval of the Audited Financial Report as presented. <b>CARRIED</b>
	The Advisory Council expressed appreciation for the report as provided by K. Carmichael and P. Leitch.
Delegate and staff left:	K. Carmichael and K. Levang left the meeting.
<b>RECESS</b>	The Advisory Council took a short break at 9:55 a.m.
<b>RECONVENE</b>	The Advisory Council reconvened the meeting at 10:05 a.m.



Staff present:	B. Steele was present at this time.
<i>G. Couch</i>	Requested that in future the Advisory Council be acknowledged on audited financial reports as the report is not specific to WFN Membership and WFN Council, but also touches on property taxation and services as paid for, and related to, general residents. There is a strong level of cooperation and positive relation within the community between Member and non-Member residents and I request that this be acknowledged on future reports.
<i>P. Leitch</i>	<p>The provided report went to Council and Membership prior to being brought to the Advisory Council as set out in WFN law and as is the annual process. Rather than creating two different sets of financial reports, this previously presented report was brought to the Advisory Council as the same level of information is contained within. In future we can consider reflecting this request in the Local Government Services report.</p> <p>As G. Couch notes however, there should be a level of recognition on the collaboration and use of property taxation dollars to better support the community, its assets and services.</p>
<i>J. Cole</i>	This will better support the understanding within the community and its residents as well.
<i>J. Bellingham</i>	This consideration has been raised previously and the report was not amended following Council discussion, however this can be brought forward again for discussion. As expressed to the Advisory Council at that time, WFN is based on its Membership and without Membership there would not be WFN Government as we see it today. A level of recognition can be considered, however this is the reasoning as to why this report has remained in this state to date.
	<p><b><u>Review of Public Works Equipment Replacements Capital Expenditure By-law 19-TX-03</u></b>  <b>(Staff Report from E. Jack is attached to these minutes as Exhibit "C.")</b></p>
<i>B. Steele</i>	<p>Overviewed the report with the Advisory Council.</p> <p>This truck replacement has been identified as the result of a current need due to aging equipment. The desire is to</p>



	<p>turn this new acquisition into a multi-use vehicle to better support the needs of Public Works and its year-round operations. A 12% contingency has been included as well to address any concerns. With this truck, plowing and sand-pouring operations can occur simultaneously.</p> <p>Ultimately this purchase will support current operations and improve upon judgement calls made in undertaking these operations. This will support current operational requirements as there is continued growth and new roadways that WFN will be required to look after in upcoming months.</p>
<i>G. Couch</i>	I appreciate the level of thought given to this matter and the presentation of this information to the Advisory Council for our consideration.
<i>E. Jack</i>	The capital expenditure by-law will be funded through WFN's capital fund identified in the fiscal 2019-2020 operational budget.
<i>P. Leitch</i>	<p>There has been an improved reporting process where reports of this nature are brought to my attention to confirm that there is a budgeted funding amount to support these requests prior to proceeding to First Reading by WFN Council, or being brought to the Advisory Council for its consideration.</p> <p>The funds are derived from WFN's capital fund however this fund is also identified as the cumulative fund. Under the law the fund is identified as the "cumulative fund" however it is also more widely known as the "capital fund".</p>
<b>MOTION</b>	<p><b>MOVED BY G. COUCH</b>  <b>Seconded by J. Cole</b>  <b>THAT</b> the Advisory Council recommends approval of Public Works Equipment Replacements Capital Expenditure By-law 19-TX-03.  <b>CARRIED</b></p>
Staff Left:	B. Steele left the meeting at 10:30 a.m.
	<p><b><u>Update on the Review of RV Parks on Westbank First Nation</u></b>  <b>(Supporting Documentation is attached to these minutes as Exhibit "D.")</b></p>
<i>E. Jack</i>	Overviewed the report with the Advisory Council.



	<p>There are a number of considerations when reviewing this matter, such as the stance taken by BC Assessment which is contrary to my perspective in this regard. The key issue is why these structures are not identified as being taxable as provided for by BC Assessment. Because of this, these properties are not included in WFN's taxation roll.</p> <p>This matter was first brought to the attention of WFN Council who directed it to the Chief Spring Salmon Council Committee who identified s. 14 of the existing law as a concern of note that will be reviewed by staff. This prompted the current initiative of developing a taxation exemption application form that has been circulated to Membership. 285 applications were received with 22 of these identified as having non-active properties requiring re-classification. 106 applications have yet to be returned which will be followed up on as well. This is an ongoing matter that staff are continuing to work towards to support addressing noted concerns.</p>
<p><i>P. Leitch</i></p>	<p>The key concern in relation to this matter requires address through BC Assessment's view of taxable properties.</p> <p>There is an approximate taxation amount of \$300,000.00 that may not be received as a result of the current concern, however this is not a set figure at this time. Through this ongoing initiative, WFN will be better positioned to address this concern and as applicable, properties will be included for taxation purposes with notice provided to BC Assessment.</p> <p>Identification of new taxable properties will likely have an impact on service fees paid for by WFN as this will increase the number of taxable properties utilized when establishing service fees.</p>
<p><i>E. Jack</i></p>	<p>Some of the existing issues are a result of the current taxation bylaw, however this is also a result of the WFN Constitution and how it addresses A to A leases. This is a complex matter that does not have a simple solution, however steps are being taken by staff are working towards addressing the concerns raised.</p>
<p><i>G. Couch</i></p>	<p>At this time I understand that this matter has gone as far as possible to the extent of our Council's involvement and I accept the report as provided by E. Jack.</p>



<i>J. Bellingham</i>	The other consideration is whether WFN Council will support the amendment of the taxation bylaw as this will impact Membership and the application of exemption.
<i>R. Ould</i>	I appreciate the information that has been provided and better understand the complexity of this matter.
<i>J. Cole</i>	I understand that this is the extent to which this can be addressed however feel that in future there will be additional concerns that will need to be considered as development continues on WFN lands.
	The Advisory Council expressed appreciation for the efforts of E. Jack in reviewing the identified concerns and taking steps to address them.
Staff Left:	P. Leitch, E. Jack, and J. Bellingham left the meeting at 10:51 a.m.
	<b><u>Update on the Homelessness Initiative</u></b>
<i>R. Ould</i>	I attended the most recent working group meeting and found challenges with the lack of action undertaken by participants. I am also concerned with the recent shift in focus of this body which is less and less addressing non-Member concerns on WFN lands.  I recently attended the WFN Housing Symposium which presented on a number of topics and services offered through WFN. It is my understanding that an additional session is planned for August, 2019.
	<b><u>Review of the Council to Council Meeting</u></b>
<i>G. Couch</i>	I feel that this was one of the more beneficial meetings that has occurred to date with a number of the matters we raised addressed during the course of the discussion.
<i>J. Cole</i>	The oversight that the Advisory Council provides I feel is beneficial. There is a level of concern I have felt in the communication and limited involvement with the Advisory Council, however generally I feel what is discussed here is important and largely this is recognized by those in attendance.
<i>R. Ould</i>	There is a concern that there are no topics that are raised by Council during these meetings. It would be beneficial in future to have a more balanced approach where both sides attending offer a level of discussion.
T. Turcan	I see these opportunities as a joint meeting, however to date it has been an approach where the Advisory Council





	is expected to bring forward items for discussion in a reporting capacity.
Staff Entered:	J. Bellingham entered the meeting at 11:03 a.m.
	<b><u>Discussion with RDCO Representative, Wayne Carson</u></b>
<i>T. Turcan</i>	In recent discussion with Wayne I noted that he was welcome to attend the next Advisory Council meeting on August 13 <sup>th</sup> . One matter of discussion is his level of representation for residents of WFN lands.
<i>J. Cole</i>	It will need to be made clear that he does provide a level of representation and continued communication to that effect is important. This meeting will look to have a cooperative outcome going forward that has not been experienced to date.
	<b><u>District Reports</u></b> <u>Lakeridge</u>
	Due to L. Teichgraber's absence, this report was not given.
	<u>Prairie</u>
<i>G. Couch</i>	In the April 11, 2019 meeting minutes I commented on an expenditure of up to \$10,000.00 by a local residential community and I apologize for this misrepresentation as I have since received clarification from their Board of Directors on this matter.
<i>T. Turcan</i>	It was clarified by the Board of Directors that the funds noted in the April 11, 2019 meeting minutes were in relation to addressing the stability of a wall rather than the expressed reason of security concerns.
	<u>Lakeshore</u>
<i>R. Ould</i>	There is nothing to report at this time.
	<u>East Boundary</u>
<i>J. Cole</i>	I received a communication through G. Couch regarding a dispute between a homeowner and a developer and have since followed up with the involved resident. It is my understanding that this will likely escalate into a matter that may require dispute resolution, however I will look to provide informational support as possible.
<i>G. Couch</i>	In my initial discussion with the resident, it was concerning that they did not seek legal counsel prior to initiating contact or review their existing agreement.



	<u>Old Okanagan</u>
Staff Left:	J. Bellingham left the meeting at 11:16 a.m.
<i>T. Turcan</i>	I recently attended the WFN Youth and Recreation Golf Tournament which is an annual event and I found this to be a positive experience which provided an opportunity to showcase the Advisory Council in the WFN Community.
<i>J. Cole</i>	This was a positive experience that allowed me to interact with a number of individuals that we would not normally get an opportunity to engage with. I appreciate the efforts of the Manager of Inter-Governmental Affairs in providing these connections.
Staff Entered:	J. Bellingham entered the meeting at 11:19 a.m.
<i>G. Couch</i>	Expressed appreciation for the WFN Manager of Youth and Recreation, Nicole Werstuik, and her team for hosting a successful event.
	<b><u>Next Meeting</u></b>
	The next meeting will take place on August 13, 2019.
<b>ADJOURNMENT MOTION</b>	<b>MOVED BY J. COLE</b> <b>THAT</b> the Advisory Council meeting be adjourned. <b>CARRIED</b> The meeting adjourned at 11:20 a.m.

**These minutes are certified correct:**

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Terry Turcan

\_\_\_\_\_  
Gord Couch

\_\_\_\_\_  
Ludwig Teichgraber

\_\_\_\_\_  
Rick Ould

\_\_\_\_\_  
John Cole