

Ministre des Affaires
autochtones et du Nord



Minister of Indigenous 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 4th day of May 2020.

- ***Westbank First Nation
Expenditure By-law Annual Budget 2021***

Dated at Ottawa, Ontario, this 5th day of June 2020.

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

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

WESTBANK FIRST NATION

By-law No. 20-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

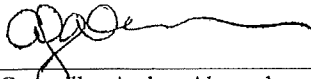
This amending by-law may be cited as the "*Expenditure By-law Annual Budget 2021*".

1. That the following Schedule Expenditure By-law Annual Budget 2021 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;

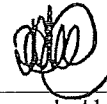
PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia on this 04th day of May 2020.



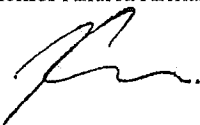
Chief Christopher Derickson



Councillor Andrea Alexander



Councillor Fernanda Alexander



Councillor Jordan Coble



Councillor Lorrie Hogaboam



Westbank First Nation - Local Government Services Budget



Draft Final Budget

	2020 (21)	2019 (20)	DIFFERENCE	PERCENT CHANGE	COMMENTS
REVENUE					
Taxation Revenue	15,773,697	15,439,520	334,177	2.2%	Estimate based on completed roll, 1.5% market change, less \$430K funding for COVID Tax Adjustment
Penalties & Interest	122,000	122,000	0	0.0%	
Interest Earned on Bank Operating	193,500	170,000	23,500	13.8%	
BC Transit Revenue Sharing	234,580	200,000	34,580	17.3%	Estimate based on 2019 actual to September
RDCO Sewer Parcel Fees	21,500	15,000	6,500	43.3%	Estimate based on 2019 actual to September
Misc. Revenue	22,401	21,855	546	2.5%	
Total Revenue	16,367,678	15,968,375	399,303	2.5%	
Local Improvement Charge Bylaw 05-TX-03	133,600	133,600	0	0.0%	LIF For Lakeridge & Campbell Rd Sewer Returned to Capital
Capital Projects Fund (LIC Bylaw 05-TX-03)	(133,600)	(133,600)	0	0.0%	LIF For Lakeridge & Campbell Rd Sewer Returned to Capital
EXPENDITURES					
WFN Home Owner Grants	2,300,000	1,900,000	400,000	21.1%	Increase to reflect actual estimated HOG. Large increase due to Man. Home assessment increases
General Government Services:					
Board of Review	31,675	29,800	1,875	6.3%	
Ptax administration	495,372	443,942	51,430	11.6%	Additional .5 floater position
Finance	935,105	984,976	-49,871	-5.1%	Additional .5 floater position, additional FTA funding reduced tax
WFN General Administration	1,686,931	1,705,227	-18,296	-1.1%	Additional FTA funding reduced tax support
Museum	100,000	0	100,000	#DIV/0!	Added \$100K in funding for Museum, more public traffic expected
Legislative	713,245	695,849	17,396	2.5%	
Intergovernmental Affairs	538,539	525,404	13,135	2.5%	
Advisory Council	70,725	69,000	1,725	2.5%	Rolled forward CEGP of \$5,000, election costs
Community Services	122,525	115,000	7,525	6.5%	Support of community services, including community core.
Allowance for appeals	100,000	200,000	(100,000)	-50.0%	\$200K Standard Provision reduced to \$100K due to HOG increases
Total General Government Services	4,794,117	4,769,198	24,919	0.5%	
Protective Services					
Westside Fire Protection	2,107,925	1,915,902	192,023	10.0%	Based on preliminary CWK budget
Law Enforcement	415,009	460,437	(45,428)	-9.9%	Removed CO costs, transfer to province
Law Development	51,250	50,000	1,250	2.5%	
Residential Tenancy	96,550	82,250	14,300	17.4%	
Total Protective Services	2,670,734	2,508,589	162,145	6.5%	
Recreation Services					
Parks & Recreation, and Youth	705,662	664,793	40,869	6.1%	
Total Recreation Services	705,662	664,793	40,869	6.1%	
Collections for other Governments					
BCAA	143,500	140,000	3,500	2.5%	
Municipal Service Agrmt RDCO	667,560	651,643	15,917	2.4%	
BC Transit Agreement	677,525	563,816	113,709	20.2%	Based on 2019 September YTD plus COLA
Municipal Service Agrmt WEST KELOWNA	446,900	454,591	-7,691	-1.7%	
Tourism Westside	0	5,000	(5,000)	-100.0%	Moved to Tourism in Econ. Dev, included in tax transfer to Administration
Library Services	427,000	430,647	-3,647	-0.8%	
Total Collections for other Governments	2,362,485	2,245,697	-3,647	-0.2%	
Community Development Services					
Asset Management Software	16,250	15,000	1,250	8.3%	
Planning and Development	575,632	700,084	(124,452)	-17.8%	
Public Works, Garage	1,210,107	1,044,326	165,781	15.9%	
Total Community Development Services	1,801,989	1,759,410	42,579	2.4%	
Fiscal Services					
Gallagher's Canyon reserve	10,000	10,000	-	0.0%	
Stabilization Fund	(302,864)	(230,240)	(72,624)	31.5%	Current contribution from reserve, will adjust to balance.
Capital Projects Fund	1,620,370	1,543,952	76,418	4.9%	Based on 10% of tax
Contingency Fund	380,185	771,976	(391,791)	-50.8%	Based on 5% of tax, less \$430K funding for COVID Tax Adjustment
Total Fiscal Services	1,707,691	2,095,688	-387,997	-18.5%	
Environmental Health Services:					
Environmental Health & Emergency	25,000	25,000	-	0.0%	
Total Environmental Health Services	25,000	25,000	-	0.0%	
Total Expenses / Change	16,367,678	15,968,375	278,868	1.7%	
Less interest and other revenues	(593,981)	(528,855)	65,126	12%	
TOTAL TAX REQUISITION	15,773,697	15,439,520	334,177	2.2%	



WESTBANK FIRST NATION

WESTBANK FIRST NATION Council Meeting

Date: Monday May 04th, 2020
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 20-TX-01 WILL BE READ AND CONSIDERED FOR ENACTMENT.

SUMMARY OF THE ANNUAL AMENDING BUDGET EXPENDITURE BY-LAW 20-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 20-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 20-TX-01 April 20th, 2020, then presented to the Advisory Council on April 27th, 2020 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 May 04th, 2020.

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.