

stqá?tkw̓niw̓t sqilx̓w (WESTBANK)
EXPENDITURE AMENDING BYLAW No. 25-TX-01

WHEREAS:

- A. stqá?tkw̓niw̓t sqilx̓w (Westbank) has jurisdiction and authority over Westbank Lands;
- B. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the Council of a First Nation may make bylaws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;
- C. Paragraph 83(1)(a) of the *Indian Act* continues to apply to stqá?tkw̓niw̓t sqilx̓w (Westbank), in accordance with section 275 of the i? sckw̓l̓t skc̓xipla?tət i? sc̓x̓enwix̓wtət (Westbank First Nation Self-Government Agreement);
- D. The səx̓w̓k̓w̓inma?m̓ (Council) of stqá?tkw̓niw̓t sqilx̓w (Westbank) has made a property assessment bylaw and a property taxation bylaw;
- E. The yí səx̓w̓k̓w̓inma?m̓ (Council) of stqá?tkw̓niw̓t sqilx̓w (Westbank) enacted the *Westbank Expenditure Bylaw No. 24-TX-01* and now wishes to amend that bylaw to authorize a new budget in the form attached to this Bylaw;

NOW THEREFORE the yí səx̓w̓k̓w̓inma?m̓ (Council) of stqá?tkw̓niw̓t sqilx̓w (Westbank) duly enacts as follows:

- 1. This Bylaw may be cited as the “*Westbank Expenditure Amending Bylaw No. 25-TX-01*”.
- 2. The *Westbank Expenditure Bylaw No. 24-TX-01* is amended by deleting the Schedule to that bylaw and replacing it with the Schedule attached to this Bylaw.
- 3. Except where otherwise defined, words and expressions used in this Bylaw have the meanings given to them in the *Westbank Expenditure Bylaw No. 24-TX-01*.
- 4. This Bylaw comes into force and effect on the day after it is approved by the Minister of Crown-Indigenous Relations or the Minister of Indigenous Services Canada, as applicable.

BE IT HEREBY RESOLVED AND AGREED: That this Bylaw, entitled the *Westbank Expenditure Amending Bylaw No. 25-TX-01*, being read for the first, and third and final time by the yí səxwkwínmaʔm̓ (Council) of stqáʔtkw̓niw̓t sqilxw̓ (Westbank) held at duly convened meetings is:

1st Reading: Read a first time by the yí səxwkwínmaʔm̓ (Council) at a duly convened meeting held on the 18th day of February 2025.

2nd Reading: Exempt from second reading pursuant to section 60.9 of the stqáʔtkw̓niw̓t iʔ Stkw̓nkw̓inplaʔs (Constitution).

3rd Reading: Read a third time and enacted by the yí səxwkwínmaʔm̓ (Council) at a duly convened meeting held on the 3rd day of March 2025.

Chief Robert Louie

Councillor Andrea Alexander

Councillor Jordan Coble

Councillor Angie Derrickson

Councillor Sara Tronson

SCHEDULE – ANNUAL BUDGET



Westbank First Nation - Local Government Services Budget

P1

	2024 (25)	2023 (24)	DIFFERENCE	PERCENT CHANGE
REVENUE				
Taxation Revenue	20,033,000	18,723,047	1,309,953	7.0%
Penalties and Interest	100,000	100,000	0	0.0%
Interest Earned on Bank Operating	2,636,487	1,222,830	1,413,657	115.6%
BC Transit Revenue Sharing	150,000	150,000	0	0.0%
RDCO Sewer Parcel Fees	31,000	31,000	0	0.0%
Misc. Revenue	65,000	63,600	1,400	2.2%
Total Revenue	23,015,487	20,290,477	2,725,010	13.4%
Local Improvement Charge Bylaw 05-TX-03	132,700	132,700	0	0.0%
Capital Projects Fund (LIC Bylaw 05-TX-03)	(132,700)	-132,700	0	0.0%
EXPENDITURES				
WFN Home Owner Grants	3,000,000	2,600,000	400,000	15.4%
General Government Services:				
Board of Review	56,500	61,500	-5,000	-8.1%
Property Tax administration	789,939	672,826	117,113	17.4%
Financial Services	1,579,120	1,335,648	243,472	18.2%
WFN General Administration	2,200,033	1,938,600	261,433	13.5%
Sncewips Museum	460,168	308,091	152,077	49.4%
Legislative	1,638,298	1,347,283	291,015	21.6%
Intergovernmental Affairs	630,523	657,164	-26,641	-4.1%
Advisory Council	74,282	47,300	26,982	57.0%
Community Services	611,538	554,785	56,753	10.2%
Allowance for appeals	150,000	50,000	100,000	200.0%
Total General Government Services	8,190,401	6,973,197	1,217,204	17.5%
Protective Services				
Westside Fire Protection	2,700,000	2,600,000	100,000	3.8%
Law Enforcement	256,692	428,713	-172,021	-40.1%
Residential Tenancy	23,000	19,080	3,920	20.5%
Total Protective Services	2,979,692	3,047,793	-68,101	-2.2%
Recreation Services				
Parks, Recreation and Youth	599,557	621,087	-21,530	-3.5%
Total Recreation Services	599,557	621,087	-21,530	-3.5%
Collections for other Governments				
BCAA	190,000	170,100	19,900	11.7%
Municipal Service Agreement RDCO	790,000	760,492	29,508	3.9%
BC Transit Agreement	600,000	616,634	-16,634	-2.7%
Municipal Service Agreement CWK	630,000	627,385	2,615	0.4%
Library Services	490,000	474,740	15,260	3.2%
Total Collections for other Governments	2,700,000	2,649,351	50,649	1.9%
Community Development Services				
Planning and Development	1,895,900	740,043	1,155,857	156.2%
Public Works, Garage	1,449,937	1,361,443	88,494	6.5%
Total Community Development Services	3,345,837	2,101,486	1,244,351	59.2%
Fiscal Services				
Gallagher's Canyon reserve			0	0.0%
Stabilization Fund	-	132,700	-132,700	0.0%
Capital Projects Fund	2,000,000	1,906,500	93,500	4.9%
Contingency Fund	200,000	1,906,500	-1,706,500	-89.5%
Capital Projects drawdown	(2,014,345)			
Contingency Fund drawdown	-	(1,540,214)	1,540,214	-100.0%
Total Fiscal Services	185,655	2,405,486	-205,486	-8.5%
Total Expenses / Change	21,001,142	20,398,400	602,742	3.0%
Less interest and other revenues	(2,982,487)	(1,567,430)	-1,415,057	40%
TOTAL TAX REQUISITION	18,018,655	18,830,970	-812,315	-4.3%

Appendix 1	January 1, 2024		LOCAL GOVERNMENT SERVICES RESERVE FUNDS December 31, 2024				
	Beginning	Contributions	Expenditures	Interest		Ending	
Fund	Balance	2024				Balance	
Income Contingency Fund	<u>21,383,481</u>	200,330		635,909		22,219,720	
Capital Projects Fund	<u>8,901,366</u>	2,003,300	- 2,014,345	321,251		9,211,572	
Stabilization Fund	<u>3,016,055</u>			<u>120,773</u>		3,136,828	
Fund Totals	33,300,902	2,203,630	- 2,014,345	1,077,933		34,568,120	