

stqá?tkw⁴niwt sqilx^w (WESTBANK)
EXPENDITURE AMENDING BYLAW No. 24-TX-03

WHEREAS:

- A. stqá?tkw⁴niwt sqilx^w (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?tkw⁴niwt sqilx^w (Westbank), in accordance with section 275 of the i? sck^wl^t skc^xi^la?t^et i? sc^xenwix^wt^et (Westbank First Nation Self-Government Agreement);
- D. The səx^wk^winma?m (Council) of stqá?tkw⁴niwt sqilx^w (Westbank) has made a property assessment bylaw and a property taxation bylaw;
- E. The yí səx^wk^winma?m (Council) of stqá?tkw⁴niwt sqilx^w (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 səx^wk^winma?m (Council) of stqá?tkw⁴niwt sqilx^w (Westbank) duly enacts as follows:

- 1. This Bylaw may be cited as the "*Westbank Expenditure Amending Bylaw No. 24-TX-03*".
- 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 his 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. 24-TX-03*, being read for the first, and third and final time by the yí səx^{wk}wínma?m̄ (Council) of stqá?tkw^{niwt} sqilx^w (Westbank) held at duly convened meetings is:

1st Reading: Read a first time by the yí səx^{wk}wínma?m̄ (Council) at a duly convened meeting held on the 12th day of November 2024.

2nd Reading: Exempt from second reading pursuant to section 60.9 of the stqá?tkw^{niwt} i? Stk^{wk}winpla?s (Constitution).

3rd Reading: Read a third time and enacted by the yí səx^{wk}wínma?m̄ (Council) at a duly convened meeting held on the 9th day of December 2024.

Chief Robert Louie

Councillor Andrea Alexander

Councillor Jordan Coble

Councillor Angie Derrickson

Councillor Sara Tronson



Westbank First Nation - Local Government Services Budget

SCHEDULE

	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	0.0%
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	(1,327,421)			
Contingency Fund drawdown	-	(1,540,214)	1,540,214	-100.0%
Total Fiscal Services	872,579	2,405,486	-205,486	-8.5%
Total Expenses / Change	21,688,066	20,398,400	1,289,666	6.3%
Less interest and other revenues	(2,982,487)	(1,567,430)	-1,415,057	40%
TOTAL TAX REQUISITION	18,705,579	18,830,970	-125,391	-0.7%

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	- 1,327,421	321,251	9,898,496	
Stabilization Fund	<u>3,016,055</u>			<u>120,773</u>	3,136,828	
Fund Totals	33,300,902	2,203,630	- 1,327,421	1,077,933	35,255,044	

ADDENDUM "A"

EXPENDITURE LOCAL REVEUE LAW No. 24-TX-03	COST	FUNDING SOURCE WFN CAPITAL PROJECTS TAX RESERVES
ASSET MANAGEMENT SYSTEM (AMS)		WFN Budget Amendment to Engineering/Planning
Implementation Fees	\$ 65,330.00	
Subscription Fees	<u>\$ 35,625.00</u>	
AMS SUB TOTAL	\$100,955.00	
PERMITTING SOLUTION (PLL)		
Implementation Fees	\$ 94,940.00	
Subscription Fees	<u>\$ 39,200.00</u>	
PLL SUB TOTAL	\$134,140.00	
TOTAL Both Programs	\$235,095.00	
Contingency fee (10%)	\$ 23,509.50	
Total Cost	\$258,604.50	
(100%) of total cost	\$258,604.50	WFN Budget Amendment to Engineering/Planning

ADDENDUM "B"

EXPENDITURE LOCAL REVEUE LAW No. 24-TX-03	COST	FUNDING SOURCE WFN CAPITAL PROJECTS TAX RESERVES
(1) 300HP Gould's 14RJMC-7 Rebuild Taxes SUB TOTAL	\$ 29,375.00 <u>3,525.00</u> \$ 32,900.00	WFN Budget Amendment to Utilities
(1) 200HP American Marsh 13MC-8 Rebuild Taxes SUB TOTAL	\$ 33,750.00 <u>4,050.00</u> \$ 37,800.00	
(1) 300HP VERTICAL Rebuild Taxes SUBTOTAL	\$ 16,800.00 <u>2,016.00</u> \$ 18,816.00	
(1) 200HP Pump Motor REBUILD Taxes SUB TOTAL	\$ 16,800.00 <u>2,016.00</u> \$ 18,816.00	
TOTAL	\$108,332.00	
Contingency fee (.0896%)	\$ 5,417.00	
Total Cost	\$113,749.00	
(100%) of total cost	\$113,749.00	WFN Budget Amendment to Utilities

ADDENDUM "C"

EXPENDITURE LOCAL REVEUE LAW No. 24-TX-03	COST	FUNDING SOURCE WFN CAPITAL PROJECTS TAX RESERVES
(2) 2025 FORD 150 (4X4) 6.5 BOXES 5.0L V8 (1) 2025 FORD 250 (4X4) 7.3L 8.0 BOX SUB TOTAL	\$150,000.00 <u>78,000.00</u> \$228,000.00	WFN Budget Amendment to Utilities
CAB RACK CAB STEPS ROTO LIGHTS FRONT & REAR STROBE PKG SPRAY-IN BOX LINER SEAT COVERS SNOW FLAKE TIRES OPTIONS PER VEHICLE (3) SUB TOTAL TOTAL	795.00 795.00 495.00 1,195.00 595.00 625.00 <u>1,395.00</u> 5,895.00 \$ 17,685.00 \$245,685.00	
Contingency fee (5%)	12,284.00	
Total Cost	\$257,969.00	
(100%) of total cost	\$257,969.00	WFN Budget Amendment to Utilities

ADDENDUM "D"

EXPENDITURE LOCAL REVEUE LAW No. 24-TX-03	COST	FUNDING SOURCE WFN CAPITAL PROJECTS TAX RESERVES
(2) 2025 FORD 150 (4X4) 6.5 BOXES 5.0L V8 SUB TOTAL	\$ 75,000.00 \$150,000.00	WFN Budget Amendment to Public Works
CAB RACK	795.00	
CAB STEPS	795.00	
ROTO LIGHTS	495.00	
FRONT & REAR STROBE PKG	1,195.00	
SPRAY-I BOX LINER	595.00	
SEAT COVERS	625.00	
SNOW FLAKE TIRES	<u>1,395.00</u>	
OPTIONS PER VEHICLE	\$ 5,895.00	
SUB TOTAL (2) VEHICLES	\$ 11,790.00	
TOTAL	\$161,790.00	
Contingency fee (5%)	\$ 8,090.00	
Total Cost	\$169,880.00	
(100%) of total cost	\$169,880.00	WFN Budget Amendment to Public Works

ADDENDUM "E"

EXPENDITURE LOCAL REVEUE LAW No. 24-TX-03	COST	FUNDING SOURCE WFN CAPITAL PROJECTS TAX RESERVES
(1) STORM RETENTION POND – TRASH RACK UPGRADE	\$ 7,000.00	WFN Budget Amendment to Public Works
Contingency fee (5%)	350.00	
Total Cost	\$ 7,350.00	
(100%) of total cost	\$ 7,350.00	WFN Budget Amendment to Public Works

ADDENDUM "F"

EXPENDITURE LOCAL REVEUE LAW No. 24-TX-03	COST	FUNDING SOURCE WFN CAPITAL PROJECTS TAX RESERVES
(1) 2025 MODEL XATS 250 T4F APP Portable Compressor	\$ 55,600.00	WFN Budget Amendment to Public Works
Contingency fee (5%)	2,780.00	
Total Cost	\$ 58,380.00	
(100%) of total cost	\$ 58,380.00	WFN Budget Amendment to Public Works

ADDENDUM "G"

EXPENDITURE LOCAL REVEUE LAW No. 24-TX-03	COST	FUNDING SOURCE WFN CAPITAL PROJECTS TAX RESERVES
WFN Public Works Shop Compressor ➤ 10 HP 200/3 120 G Vertical Tank ➤ Accessories Sub Total Contingency fee (5%)	\$ 6,645.00 2,545.00 \$ 9,190.00 2,298.00	WFN Budget Amendment to Public Works
Total Cost	\$ 11,488.00	
(100%) of total cost	\$ 11,488.00	WFN Budget Amendment to Public Works

ADDENDUM "H"

EXPENDITURE LOCAL REVEUE LAW No. 24-TX-03	COST	FUNDING SOURCE WFN CAPITAL PROJECTS TAX RESERVES
WFN ROADS LINE PAINTING PROJECT ➤ SAFETY CONCERNS ➤ REGULATORY COMPLIANCE ➤ PUBLIC PRECEPTION ➤ INFRASTRUCTURE DECAY ➤ RESOURCE WASTE	\$398,085.00	WFN Budget Amendment to Public Works
Contingency fee (13%)	\$ 51,915.00	
Total Cost	\$450,000.00	
(100%) of total cost	\$450,000.00	WFN Budget Amendment to Public Works