

CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the **Westbank First Nation Expenditure By-law Annual Budget 2007**, which came into effect June 4, 2007, is a true copy of the said by-law.

Kathy Hankin

Kathy Hankin

A/Associate Director, Lands and Trust Services,
a superintendent as defined in
Section 2(1) Indian Act RSC 1985

Ministre des Affaires indiennes et
du Nord canadien et interlocuteur fédéral
auprès des Métis et des Indiens non inscrits



Minister of Indian Affairs and
Northern Development and Federal Interlocutor
for Métis and Non-Status Indians

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, 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 30th day of April 2007.

- **Westbank First Nation
Expenditure By-law Annual Budget 2007**

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke.

Dated at Ottawa, Ontario this 4th day of June 2007.

WESTBANK FIRST NATION

Bylaw No. 07-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 NORHTERN 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.

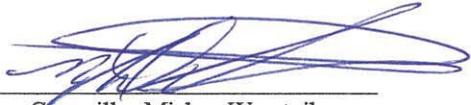
Short Title

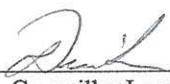
This amending by-law may be cited as the "*Expenditure By-law Annual Budget 2007*".

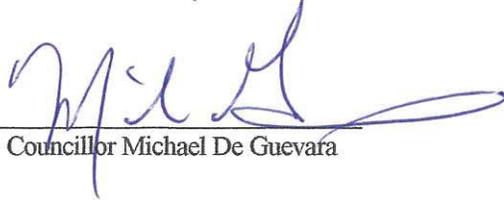
1. That the following Schedule Expenditure By-law Annual Budget 2007 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;

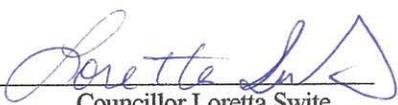
PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 30th day of April 2007.

Absent from Meeting
Chief Robert Louie


Councillor Mickey Werstuik


Councillor Larry Derrickson


Councillor Michael De Guevara


Councillor Loretta Swite

WESTBANK FIRST NATION - TAXATION

BUDGET 2007-2011

	2007	2006
REVENUE		
Taxation Revenue	-6,320,109	-4,795,405
Penalties & Interest	-50,000	-50,000
Interest Earned on Bank Operating	-40,000	-40,000
Misc. Revenue	-25,915	-25,915
Local Improvement Charge Bylaw 05-TX-03	-122,440	
EXPENSES		
WFN Home Owner Grants	1,037,920	994,556
General Government Services:		
Board of Review	10,700	10,700
LGS administration	442,489	423,645
WFN General Administration	522,289	377,072
Legislative	195,169	187,351
Intergovernmental	390,174	353,182
Advisory Council	49,700	47,250
Community Services	10,000	0
Allowance for taxes in dispute	35,000	35,000
Total General Government Services		
Protective Services		
Westside Fire Protection	580,600	431,951
Bylaw Enforcement	115,634	92,908
Bylaw Development	30,600	30,000
Residential Tenancy	77,451	75,525
Total Protective Services		
Recreation Services		
Parks & Recreation	259,486	221,545
Total Recreation Services		
Collections for other Governments		
BCAA	106,898	71,123
Municipal Service Agrmt	609,104	193,801
Total Collections for other Governments		
Community Development Services		
Engineering	25,500	25,000
Community Planning	377,105	293,730
Maintenance Services	330,205	276,981
Total Community Development Services		
Fiscal Services		
Stabilization Fund (Cap Bylw)		
Contingency Fund Withdrawal	-100,000	-200,000
Capital Projects Fund	640,000	460,000
Contingency Fund	640,000	460,000
Capital Projects Fund (Local Improvement Charge Bylaw 05-TX-03)	122,440	
Total Fiscal Services		
Environmental Health Services:		
Environmental Health & Emergency	50,000	50,000
Total Environmental Health Services		

Total Budgeted Tax Expenditures from WFN and LGS

6,320,109

4,795,405

Westbank First Nation - Taxation
Tax Rates 2007

		Rate 2007
Class 1	Residential	7.2988
Class 2	Utilities	34.3044
Class 5	Light Industry	25.5458
Class 6	Business/Other	18.9769
Class 8	Recreation/Non-profit	9.2695
Class 9	Farm Classification	7.2988
Sewer Parcel Fee		\$19.00

Budget		Light					
		Residential	Utilities	Industry	Business	Recreation	Farm
		Class 1	Class 2	Class 5	Class 6	Class 8	Class9
WFN Home Owner Grants	1,037,920	1.1986	5.6336	4.1953	3.1165	1.5223	1.1986
General Government Services	1,539,606	1.7780	8.3567	6.2231	4.6229	2.2581	1.7780
Protective Services	804,285	0.9288	4.3655	3.2509	2.4150	1.1796	0.9288
Recreation Services	259,486	0.2997	1.4084	1.0488	0.7791	0.3806	0.2997
Collections for other Governments	716,002	0.8269	3.8863	2.8941	2.1499	1.0501	0.8269
Transportation and Engineering Services	732,810	0.8463	3.9776	2.9620	2.2004	1.0748	0.8463
Fiscal Services	1,180,000	1.3627	6.4048	4.7695	3.5431	1.7307	1.3627
Environmental Health Services	50,000	0.0577	0.2714	0.2021	0.1501	0.0733	0.0577
6,320,109		7.2987	34.3043	25.5458	18.9770	9.2695	7.2987