

**VUNTUT GWITCHIN FIRST NATION
FIRST APPROPRIATION ACT [2026-2027](#)**

Whereas it appears by the budget estimates submitted by the Director of Finance that the sums mentioned in Schedule A of this Act are required for the purpose of defraying certain expenses of the public service of Vuntut Gwitchin First Nation and for related purposes for the period of twelve months ending [March 31, 2027](#).

The Chief and Council of the Vuntut Gwitchin First Nation enacts as follows:

1. From and out of the Vuntut Gwitchin First Nation bank accounts there may be paid and applied a sum not exceeding in the whole [\\$42,786,245](#) as shown in Schedule A, for defraying the several charges and expenses of the public service of the Vuntut Gwitchin First Nation in the period of twelve months ending on [March 31, 2027](#) as set forth in Schedule A of this Act and that sum shall not be paid or applied except in accordance with the budget estimates submitted by the Director of Finance to Chief and Council.

**VUNTUT GWITCHIN FIRST NATION
FIRST APPROPRIATION ACT [2026-2027](#)
SCHEDULE A**

DEPARTMENTAL OPERATIONS AND MAINTENANCE AND CAPITAL EXPENDITURES	2026-2027 First Appropriation Act
CHIEF AND COUNCIL	\$ 3,436,638
EXECUTIVE OFFICE	\$ 2,706,276
HUMAN RESOURCES	\$ 736,618
NATURAL RESOURCES	\$ 1,628,836
GOVERNMENT SERVICES	\$ 19,383,620
RECREATION	\$ 1,594,625
LANGUAGE, CULTURE, AND HERITAGE	\$ 1,215,419
EDUCATION	\$ 1,971,372
HEALTH, SOCIAL, and JUSTICE	\$ 5,946,361
INFORMATION SYSTEMS	\$ 656,908
FINANCE and DEBT MANAGEMENT	\$ 3,509,573
	\$ 42,786,245
CAPITAL PROJECTS INCLUDED IN ABOVE VOTE AMOUNTS	\$ 11,881,131
TOTAL <u>EXCLUDING</u> CAPITAL PROJECTS	\$ 30,905,114

VUNTUT GWITCHIN FIRST NATION
2026-2027 Fiscal year

Sources of funds	2026-2027 Fiscal Year 1st Appropriation Act
<u>Guaranteed Sources</u>	
Financial Transfer Agreement	\$ 20,287,675
Personal Income Tax	\$ 1,394,656
First Nations Goods & Services Tax	\$ 200,000
Canada Budget 2022 Housing Action Plan	\$ 6,844,923
Gas Tax	\$ 1,837,396
VGT Disbursement Fund	\$ 460,000
	<u>\$ 31,024,650</u>
 <u>Other Sources</u>	
Carry Forward VGG Trust Funds	\$ 1,602,488
Operating Surplus carry forward	\$ 3,387,735
Brought forward from 2025-2026	\$ -
P/Y Indigenous Community Infrastructure Funding	\$ 4,675,000
Bank Interest and Misc	\$ 900,000
Contribution Agreements and Grants	\$ 5,771,825
Recoveries - Rent & Water/Sewer	\$ 120,150
	<u>\$ 16,457,198</u>
 Total Revenue	 <u>\$ 47,481,848</u>

Notes

FTA accounts for 43% of the entire budget.

VUNTUT GWITCHIN FIRST NATION

VOTE: CHIEF AND COUNCIL

	2026-2027 First Appropriation Act
REVENUE *	\$ -
EXPENDITURES	
Office Furniture, Equipment and Fixtures	\$ -
Communications- Telephone, Fax, Internet, Advertising & Printing	\$ 86,900
Consulting, Legal Services	\$ 640,000
Community Consultations and celebrations	\$ 120,000
Office Rental, Utilities, Insurance, Property taxes	\$ 66,650
Office Supplies, Materials and Supplies	\$ 579,619
Salaries & Benefits, Honorarium, Professional Development	\$ 1,279,969
Donations, Contribution Agreements, Grants and Elders Pensions	\$ 516,000
Funeral Expenses	\$ 35,000
Travel Costs	\$ 112,500
TOTAL	\$ 3,436,638
Allocation from Consolidated Fund	\$ (3,436,638)

** Note: Includes \$750,000 for Emergency Prevention and Response

VUNTUT GWITCHIN FIRST NATION

VOTE: EXECUTIVE OFFICE

	2026-2027 First Appropriation Act
REVENUE *	\$ 87,500
EXPENDITURES	
Capital (Vehicle)	\$ 7,500
Communications- Telephone, Fax, Internet, Advertising	\$ 7,250
Consulting, Legal services	\$ 175,000
Community Consultations	\$ -
Community Celebrations	\$ 197,500
Office supplies, Materials and Supplies	\$ 17,500
Salaries, Benefits, and Professional Development	\$ 2,124,026
Travel Costs	\$ 177,500
TOTAL	\$ 2,706,276
Allocation from Consolidated Fund	\$ (2,618,776)

VUNTUT GWITCHIN FIRST NATION

VOTE: HUMAN RESOURCES

	2026-2027 First Appropriation Act
REVENUE	\$ -
EXPENDITURES	
Capital Purchases (Office Furniture, Equipment (Elders monitors)	\$ -
Printing, telephone, fax, internet charges, advertising	\$ -
Consulting fees, legal services	\$ 110,000
Summer Student Employment	\$ -
Insurance	\$ -
Office supplies, materials and supplies	\$ 6,000
Salaries & Benefits, honorarium, professional development, staff relocation/interview	\$ 586,118
Transportation and Travel Costs	\$ 34,500
TOTAL	\$ 736,618
Allocation from Consolidated Fund	\$ (736,618)

VUNTUT GWITCHIN FIRST NATION

VOTE: NATURAL RESOURCES

	2026-2027 First Appropriation Act
REVENUE	\$ 35,000
EXPENDITURES	
Capital Purchases (Equipment)	\$ 6,000
Communications- Telephone, Fax Internet, Advertising & Printing	\$ 7,500
Consulting, Legal Services, and Other Contracts	\$ 87,500
Community Consultations Traditional Pursuits, Trappers Assistance Program	\$ 178,000
Facility and Equipment Maintenance, Insurance, Property taxes	\$ 11,200
Equipment Rental, Office Supplies, Gas, Materials and Supplies,	\$ 83,500
Salaries & Benefits, Honorarium, Professional Development	\$ 1,189,536
Donations, Contribution Agreements and Grants	\$ -
Travel Costs	\$ 65,600
TOTAL	\$ 1,628,836
Allocation from Consolidated Fund	\$ (1,593,836)

VUNTUT GWITCHIN FIRST NATION

VOTE: LANGUAGE, CULTURE, AND HERITAGE

	2026-2027 First Appropriation Act
REVENUE	\$ 311,438
EXPENDITURES	
Capital Purchases (Equipment)	\$ 6,000
Communications- Telephone, Fax Internet, Advertising & Printing	\$ 3,500
Consulting, Legal Services, and Other Contracts	\$ 93,000
Community Consultations	\$ 2,500
Facility and Equipment Maintenance, Insurance, Property taxes	\$ 149,910
Equipment Rental, Office Supplies, Gas, Materials and Supplies,	\$ 47,378
Salaries & Benefits, Honorarium, Professional Development	\$ 888,731
Donations, Contribution Agreements and Grants	\$ -
Travel Costs	\$ 24,400
TOTAL	\$ 1,215,419
Allocation from Consolidated Fund	\$ (903,981)

VUNTUT GWITCHIN FIRST NATION

VOTE: GOVERNMENT SERVICES AND HOUSING

	2026-2027 First Appropriation Act
REVENUE: Water/Sewer and Rent/Other	\$ 4,809,604
Other	\$ -
EXPENDITURES	
Capital Purchases (Office Furniture, Equipment, Home Appliances and CMHC Replacement Reserve provision)	\$ 1,478,500
Communications- Telephone, Fax ,Internet, Advertising & Printing	\$ 32,500
Consulting, Legal Services, Audit Fees and Construction Contracts	\$ 9,066,772
Community Consultations	\$ 15,000
Debt Servicing- Principal and Interest on Mortgages	\$ 42,660
Facility, Infrastructure, and Equipment Maintenance, Insurance, Property taxes, YTG water & sewer contract	\$ 3,473,896
Internal Charges and Administration Fees	\$ -
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 583,000
Capital Projects*	\$ -
Salaries & Benefits, Honorarium, Professional Development	\$ 4,267,292
Donation contribution agreements and grants	\$ -
Travel Costs, Vehicle Fuel, Vehicle Mtc, Vehicle Insurance	\$ 424,000
New Houses, Major Renovations and Gravel Pads **	\$ -
TOTAL	\$ 19,383,620
Allocation from Consolidated Fund	\$ (14,574,016)

Capital included in Above: Administration Renovation \$1,875,000;

Community Sustainability Plan \$300,000; Skating Arena Assembly \$500,000

ATV Road on Crow Mountain \$1,337,396; 2 New Super-Insulated Homes \$1,200,000

Winter Road \$1,440,000; VGFN portion of New Warehouse construction costs \$3,281,000

VUNTUT GWITCHIN FIRST NATION

VOTE: RECREATION

	2026-2027 First Appropriation Act
REVENUE*	\$ 1,594,625
EXPENDITURES	
Capital Purchases	\$ 3,000
Communications- Telephone, Fax Internet, Advertising	\$ -
Consultants	\$ 265,000
Youth Enhancement Fund	\$ 25,000
Community Consultations, Cultural Education	\$ 50,000
Tuition, School Supplies, Allowances, FN child care Career Fairs, Education Events, Hot Lunch and School Snacks Program	\$ 8,000
Internal Charges and Administration Fees	\$ -
Equipment Maintenance (School Bus, Van, snow machines), Insurance	\$ 55,000
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 251,000
Salaries & Benefits, Honorarium, Professional Development	\$ 887,625
Travel Costs	\$ 50,000
TOTAL	\$ 1,594,625
Allocation from Consolidated Fund	\$ (0)

VUNTUT GWITCHIN FIRST NATION

VOTE: EDUCATION

	2026-2027 First Appropriation Act
REVENUE*	\$ 328,677
EXPENDITURES	
Capital Purchases	\$ 3,000
Communications- Telephone, Fax Internet, Advertising	\$ 4,883
Consultants	\$ 91,500
Community Consultations, Cultural Education	\$ 10,000
Tuition, School Supplies, Allowances, FN child care Career Fairs, Education Events, Hot Lunch and School Snacks Program	\$ 621,000
Internal Charges and Administration Fees	\$ -
Equipment Maintenance (School Bus, Van, snow machines), Insurance	\$ -
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 35,000
Salaries & Benefits, Honorarium, Professional Development	\$ 1,154,389
Travel Costs, Vehicle Fuel, Vehicle Mtc, Vehicle Insurance	\$ 51,600
TOTAL	\$ 1,971,372
Allocation from Consolidated Fund	\$ (1,642,695)

VUNTUT GWITCHIN FIRST NATION

VOTE: HEALTH , SOCIAL AND JUSTICE

	2026-2027 First Appropriation Act
REVENUE	\$ 2,781,993
EXPENDITURES	
Capital Purchases (Office Furniture, Equipment-Elders Monitors)	\$ 233,000
Communications- Telephone, Fax Internet, Advertising	\$ 6,000
Consulting fees, Legal services, audit fees	\$ 309,000
Youth Enhancement Fund	\$ -
Community Consultations	\$ 37,800
Facility & Equipment (Elders Monitors) Maintenance, Van Operating Costs/Insurance	\$ 30,000
Internal charges and Administration Fees	\$ -
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 73,000
Salaries & Benefits, Honorarium Professional Development	\$ 2,752,197
Social Assistance, Meals on Wheels, Elders Wood & NNADAP Treatment and Client Support, Wellness Camps	\$ 2,328,164
Travel Costs	\$ 177,200
TOTAL	\$ 5,946,361
Allocation from Consolidated Fund	\$ (3,164,368)

VUNTUT GWITCHIN FIRST NATION

VOTE: INFORMATION SYSTEMS

	2026-2027 First Appropriation Act
REVENUE	\$ -
EXPENDITURES	
Capital Purchases (Equipment, Computers)	\$ 92,500
Communications- Telephone, Fax, Internet, Postage	\$ 65,000
Consultants, Computer Software Licenses and Leases	\$ 180,000
Equipment repairs, office supplies, materials and supplies	\$ 128,256
Salaries and benefits, professional development	\$ 178,652
Transportation and Travel Costs	\$ 12,500
TOTAL	\$ 656,908
Allocation from Consolidated Fund	\$ (656,908)

VUNTUT GWITCHIN FIRST NATION

VOTE: FINANCE & DEBT MANAGEMENT

	2026-2027 First Appropriation Act
Sources of funds: Consolidated funds *	\$ 27,476,788
Other	\$ -
VGT Disbursement Funds	\$ 391,000
Fuel Tax	\$ -
189.2 Reserve Fund	\$ -
Bank Loan	
EXPENDITURES	
Capital Purchases (Office Furniture)	\$ -
Communications- Telephone, Fax Internet, Postage	\$ 1,080
Consulting Fees, B22 Contracts, Audit Fees	\$ 130,000
Summer Students Employment	\$ -
Insurance, B22 Housing O&M	\$ -
Debt Servicing- Principal and Interest on Loans, and Bank Charges	\$ 1,974,735
1% of FTA provision for Contingent funds	\$ -
Office Supplies, Software licenses renewals, ACCPAC upgrades	\$ 95,000
Salaries & Benefits, Honorarium, Professional Development	\$ 1,263,758
Transportation and Travel Costs	\$ 45,000
Total	\$ 3,509,573
Allocation from Consolidated Fund and Debt Financing	\$ 24,358,215

* Consolidated funds- FTA, PIT, FNGST, B22 Housing Action Plan

** Includes Lump-sum Payment on Elder's Centre Loan \$1,947,735

VUNTUT GWITCHIN FIRST NATION

VOTE: CAPITAL INCLUDED IN VOTE AMOUNTS

	2026-2027 First Appropriation Act
REVENUE	\$ -
EXPENDITURES	
Elder's Centre Loan Payment	\$ 1,947,735
Skating Arena	\$ 500,000
Administration Building	\$ 1,875,000
Community Sustainability Plan	\$ 300,000
Warehouse Construction	\$ 3,281,000
ATV Road on Crow Mountain	\$ 1,337,396
New Housing - 2 New Super-insulated Homes	\$ 1,200,000
Winter Road Reconnaissance	\$ 1,440,000
12 Modular Home Capital Project	\$ -
Herc Freight for new Fuel Truck to Old Crow	
TOTAL	\$ 11,881,131
Allocation from Consolidated Fund	\$ (11,881,131)

**VUNTUT GWITCHIN FIRST NATION
2026-2027 FISCAL YEAR SUMMARY BY DEPARTMENT**

DEPARTMENTAL OPERATIONS AND MAINTENANCE AND CAPITAL EXPENDITURES	2026-2027 First Appropriation Act	2025-2026 Second Appropriation Act Amendment	Variance
CHIEF AND COUNCIL	\$ 3,436,638	\$ 4,035,082	\$ (598,443)
EXECUTIVE OFFICE	\$ 2,706,276	\$ 2,340,075	\$ 366,201
HUMAN RESOURCES	\$ 736,618	\$ 615,352	\$ 121,266
NATURAL RESOURCES	\$ 1,628,836	\$ 2,615,468	\$ (986,632)
GOVERNMENT SERVICES	\$ 19,383,620	\$ 15,005,360	\$ 4,378,260
RECREATION	\$ 1,594,625	\$ 737,175	\$ 857,450
LANGUAGE, CULTURE, AND HERITAGE	\$ 1,215,419	\$ 1,264,563	\$ (49,144)
EDUCATION	\$ 1,971,372	\$ 1,458,060	\$ 513,312
HEALTH, SOCIAL, and JUSTICE	\$ 5,946,361	\$ 4,169,592	\$ 1,776,769
INFORMATION SYSTEMS	\$ 656,908	\$ 732,432	\$ (75,524)
FINANCE and DEBT MANAGEMENT	\$ 3,509,573	\$ 5,435,356	\$ (1,925,784)
TOTAL	\$ 42,786,245	\$ 38,408,516	\$ 4,377,729

**VUNTUT GWITCHIN FIRST NATION
2026-2027 FISCAL YEAR EXPENDITURE SUMMARY BY EXPENSE TYPE**

Department	CHIEF AND COUNCIL	EXECUTIVE OFFICE	HUMAN RESOURCES	NATURAL RESOURCES	GOVT SERVICES & HOUSING	RECREATION	LANGUAGE, CULTURE, AND HERITAGE	EDUCATION	HEALTH/SOCIAL & JUSTICE	INFORMATION SYSTEMS	FINANCE & DEBT MGT.	TOTAL 2026-27	TOTAL 2025-26	Year To Year Difference
												1st Appropriation	2nd Appropriation	
REVENUE	\$ -	\$ 87,500	\$ -	\$ 35,000	\$ 2,972,208	\$ 1,594,625	\$ 311,438	\$ 259,677	\$ 2,781,993	\$ -	\$ 27,476,788	\$ 35,519,229	\$ 33,566,116	\$ 1,953,113
Fuel Tax	\$ -	\$ -	\$ -	\$ -	\$ 1,837,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,837,396	\$ -	\$ 1,837,396
VGT Disbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,000	\$ -	\$ -	\$ 391,000	\$ 460,000	\$ 460,000	\$ -
ier								\$ -						\$ -
EXPENDITURES								\$0				\$ -	\$0	
Capital Purchases and commitments (Office Furniture, Equipment, computers	\$ -	\$ 7,500	\$ -	\$ 6,000	\$ 1,478,500	\$ 3,000	\$ 6,000	\$ 3,000	\$ 233,000	\$ 92,500	\$ -	\$ 1,829,500	\$ 1,372,220	\$ 457,280
Communications- Telephone, Fax Internet, Advertising & Printing	\$ 86,900	\$ 7,250	\$ -	\$ 7,500	\$ 32,500	\$ -	\$ 3,500	\$ 4,883	\$ 6,000	\$ 65,000	\$ 1,080	\$ 214,613	\$ 206,580	\$ 8,033
Consulting, Legal services, audit fees and Capital contracts,	\$ 640,000	\$ 175,000	\$ 110,000	\$ 87,500	\$ 9,066,772	\$ 265,000	\$ 93,000	\$ 91,500	\$ 309,000	\$ 180,000	\$ 130,000	\$ 11,147,772	\$ 7,060,286	\$ 4,087,486
Community consultations, traditional pursuits, cultural education,	\$ 120,000	\$ 197,500	\$ -	\$ 178,000	\$ 15,000	\$ 50,000	\$ 2,500	\$ 10,000	\$ 37,800	\$ -	\$ -	\$ 610,800	\$ 612,500	\$ (1,700)
Debt Servicing- Principal and Interest on Loans and Mortgages	\$ -	\$ -	\$ -	\$ -	\$ 42,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,974,735	\$ 2,017,395	\$ 4,034,675	\$ (2,017,280)
Student Tuition, books, allowances, FN daycare, career fair, hot lunch program and school snack program, crime prevention, summer students employment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 629,000	\$ 732,000	\$ (103,000)
Facility and Equipment Maintenance, Insurance, Property taxes	\$ 66,650	\$ -	\$ -	\$ 11,200	\$ 3,473,896	\$ 55,000	\$ 149,910	\$ -	\$ 30,000	\$ -	\$ -	\$ 3,786,656	\$ 4,169,064	\$ (382,408)
Internal charges and Administration Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Rental, office supplies, fuel purchases, Water and Sewer contract, Materials and Supplies	\$ 579,619	\$ 17,500	\$ 6,000	\$ 83,500	\$ 583,000	\$ 251,000	\$ 47,378	\$ 35,000	\$ 73,000	\$ 128,256	\$ 95,000	\$ 1,899,253	\$ 2,750,872	\$ (851,619)
Youth Enhancement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -
Salaries & Benefits, honorariums, professional development	\$ 1,279,969	\$ 2,124,026	\$ 586,118	\$ 1,189,536	\$ 4,267,292	\$ 887,625	\$ 888,731	\$ 1,154,389	\$ 2,752,197	\$ 178,652	\$ 1,263,758	\$ 16,572,292	\$ 14,267,244	\$ 2,305,048
Donations, Contribution agreements and Grants	\$ 516,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 516,000	\$ 465,775	\$ 50,225
Social Assistance, Elders Wood & NNADAP Treatment , Client Support, funerals and EMO	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,328,164	\$ -	\$ -	\$ 2,363,164	\$ 1,475,000	\$ 888,164
Transportation and Travel Costs	\$ 112,500	\$ 177,500	\$ 34,500	\$ 65,600	\$ 424,000	\$ 50,000	\$ 24,400	\$ 51,600	\$ 177,200	\$ 12,500	\$ 45,000	\$ 1,174,800	\$ 1,237,300	\$ (62,500)
TOTAL Before Capital Expenditure	\$ 3,436,638	\$ 2,706,276	\$ 736,618	\$ 1,628,836	\$ 19,383,620	\$ 1,594,625	\$ 1,215,419	\$ 1,971,372	\$ 5,946,361	\$ 656,908	\$ 3,509,573	\$ 42,786,245	\$ 38,408,516	\$ 4,377,729
SURPLUS/(DEFICIT)	(\$3,436,638)	(\$2,618,776)	(\$736,618)	(\$1,593,836)	(\$16,411,412)	(\$0)	(\$903,981)	(\$1,711,695)	(\$3,164,368)	(\$656,908)	\$24,358,215	\$ (4,969,620)	\$ (4,382,400)	\$ (587,220)
Other CAPITAL EXPENDITURE												\$ -	\$ -	\$ -
TOTAL EXPENDITURE												\$ 42,786,245	\$ 38,408,516	\$ 4,377,729
DEBT FINANCING													\$ -	\$ -
SURPLUS/(DEFICIT), after debt financing												\$ (4,969,620)	\$ (4,382,400)	\$ (587,220)
Transfer from Accumulated Surplus Funds held												\$ 9,665,223	\$ 8,915,247	\$ 749,976
SURPLUS/(DEFICIT), after use of surplus funds held												\$ 4,695,603	\$ 4,532,847	\$ 162,756