	stqaʔtxʷɬn'iwt sqilxʷ[1] **WESTBANK FIRST NATION** 515 Highway 97 South Kelowna, B.C. V1Z 3J2 Phone: (250) 769-4999 Fax: (250) 769-4377 www.wfn.ca *Community. Leadership. Pride.*	**MINUTES** **ADVISORY COUNCIL** **(Wednesday, July 29, 2026)**

ADVISORY COUNCIL MEMBERS IN ATTENDANCE:

Rick Ould	Old Okanagan District
Steve Gilroy	Lakeridge District
Mike Wilding	Prairie District
Janice Beaton	East Boundary District
Allen Dion	Lakeshore District

WFN STAFF MEMBERS IN ATTENDANCE:

Alyssa Church	Recording Clerk I
Chloe Brogan	Intergovernmental Affairs Researcher
Emma Dovell	Taxation Officer
Jolene Esau	Council Secretariat

CALL TO ORDER	**Agenda is attached to these minutes as EXHIBIT "A."**
R. Ould	Called the meeting to order at 9:05 am
	Motion to Adopt the Agenda
MOTION	**MOVED BY** Mike Wilding **Seconded by** Steve Gilroy **THAT** the Advisory Council hereby approves the agenda. **CARRIED**
NEW BUSINESS	
	26-TX-03 Expenditure Amending Bylaw – 26TX03 Bylaw is attached to these minutes as "Exhibit B"
R. Ould	Have you guys been actively exploring funding for a Land Guardian program? Is that through governments?
E. Dovell	They've been looking through grants and any form of funding that they can get.
S. Gilroy	I'm just curious because it seemed like this popped up all of a sudden, and we're talking about a chunk of money to be funded by the taxpayers.
E. Dovell	It was raised by Council quite a few years ago, so it was discussed at the council level, and then they were seeking funding. It was brought to the tax department in April, right when the original law was approved. At that point, it was decided that we would wait and see if we could get funding, since the laws had just been approved. They have yet to receive funding. They want to get it started, so part of the Guardians program would create additional people who are out in the forests to do fire mitigation and

	handle some of the work that the LEOs don't have time for when they're dealing with other issues right in the community. It would free up some of that, so people would then be out in the forest. They would know if illegal dumping's happening, where it's happening, and where there might be fire risks, so those risks can be mitigated.
R. Ould	What kind of power do they have?
E. Dovell	They wouldn't have any power; they are more of the boots on the ground.
S. Gilroy	I'm going to assume there will be communication between LEOs and the guardian aspect. I'll provide an example on Old Ferry Wharf Rd where it turns into West Harbour. There is a dramatic mess of garbage over there. West Harbour residents have been trying to get somebody to do that for almost 2 years. It's supposed to connect to the new condo complex as a second exit in case of fires. What concerns everybody is why it hasn't been cleaned up. What we're saying is that this guardianship type scenario would address that aspect of it.
E. Dovell	From my understanding, yes, they would be dealing with things like that in the community and in the community forest.
M. Wilding	How would they clean the forest?
E. Dovell	I think part of it is just identifying the areas that need to be cleaned up, and then they would work with the LEOs and the fire department to clean them up. But right now, there's nobody that can go out into those areas, because the fire department doesn't have the capacity, and the LEOs don't have the capacity, so nobody has the capacity to do that. So it kind of fills in those gaps.
C. Brogan	This would be a coordinated effort. The ONA has a Syilx wildfire mitigation strategy and works closely with UBCO. That's where they work with researchers, including people in school and people in the field, to conduct much of the fieldwork to identify things like invasive grass. Then they might want to do a prescribed burn, but we don't necessarily have people to support that work, people who know the land and the area. So the idea is that they would connect with the LEOs and these guardians who are very familiar with the land. It's all coordinated, but they're missing the people to actually do the work. Ultimately, they might not necessarily have the academic background to make these decisions. Of course, traditional knowledge and on-the-land learning are really important, but when you're making decisions like prescribed burns, it's not just a couple of guys getting to say, we should burn here. These are coordinated efforts where lots of people need to be involved; they will usually go to a body like the ONA. They're in

	collaboration with the fire department, and they're getting opinions and perspectives from the guardians, potentially, because they're out on the land and see it every day. But they're also going to get opinions from our wildlife biologist.
M. Wilding	I don't think they're going to do mitigation, because the mitigation is like a crew of 20 people
C. Brogan	They would probably do basic tasks, I would imagine, like weeding, especially when it comes to fire-smart behaviour. They would support some of that. But I don't know, because I'm not intimately involved in this program, what the envisioned plan would be.
E. Dovell	My understanding is that they would be out on the land all the time; they would be able to identify where illegal dumping is occurring and clean it up.
R. Ould	I have trouble seeing a quarter million dollars' worth of value here; I really do. Because I have a feeling that once this is done, it's done. Once you go and you mitigate and identify these areas, now what do you do?
E. Dovell	The biggest cost this year is because we're starting from scratch. They have to hire staff, and then they also have to provide training for those staff, which is what a large chunk of the costs currently are. So the ongoing costs won't be as much as what you're seeing right now.
M. Wilding	So the department will consist of a supervisor and two part time people?
E. Dovell	I believe they're two full-time seasonal people.
M. Wilding	How would these people interact with the residents?
J. Esau	Their complete interaction will be to observe, report and record. They aren't telling people to get out of an area; they're not interacting with the people in a negative way. If they see someone who's dumped garbage, they're not going after that person.
E. Dovell	Their main question is how a resident should contact the guardians when there is a concern about something that needs to be cleaned up or mitigated, so the guardians can help address the issue.
J. Esau	We'll have a main number, just sort of like we do for our law enforcement and that's to report anything that a resident may have come across or seen.
M. Wilding	When will a resident know when to contact a guardian and when to contact a LEO?

J. Esau	These are the people who are going to be out in the bush area. They will relieve our law enforcement team from having to be up there. We do an information pump-out for the law enforcement team. Here's their main number, here's when to call RCMP, when to call the LEOs, and now we're going to be adding when to call guardians.
M. Wilding	Now why would residents pay for this?
R. Ould	Similar governments are funded by taxation. I'm trying to wrap my head around whether this is really necessary. Number one, it doesn't take 3 full-time people for 8 months out of the year to drive around the bush to see what's happening. I think it can be handled by one person, because he's not going out and doesn't have to see everything every day. He has to see everything once or twice a month.
J. Esau	With our guardian program, another big thing is the cultural addition to that. They're going to be up there measuring our water, looking at the migrations, and doing cultural activities for the children in the schools to be up there and for our elders. That's a big part of their job as well. It's not just going up and stopping all the trespassers. A big part of it is being part of the land and the culture and the guardians of the land.
M. Wilding	Is the $268,000 the full cost?
J. Esau	That is the full cost and it would go down in later budgets.
C. Brogan	There has been interest, we have an RCMP officer, Dave Hill, who already works very closely with Westbank, including Nicole and Kat at the youth centre, to do some on-the-ground programming. He's really interested in doing more, but we don't have a ton of capacity to support him, unfortunately. As well, Addison is a wildlife biologist, and he has a full-time job in the office, and it's just not feasible for him to always go out on the land for these types of things, even though he really wants to. These types of positions help fill those gaps. We're also adding 850 acres to the land base, so we're now looking at 10,000 acres.
E. Dovell	I think the biggest thing, when we have all these additions to the reserve, if the LEOs have to patrol those areas, there might not necessarily be somebody in the community when they're needed. If they get a call, there might not be somebody there right away, because they might have to drive from a different area to get there, whereas this will keep them more local longer.
S. Gilroy	If the Guardian didn't exist, would we have to be looking at another LEO, because we now have 800 acres more?

J. Esau	No, we wouldn't be adding another LEO for extra acreage.
S. Gilroy	I'm just trying to get my head around saying that it's worth it for the taxpayers to pay that additional amount of money. What I'm also trying to figure out is whether there is a portion paid by the band itself, or not.
E. Dovell	For this year, because the budget's already been done, this year it would come out of the contingency fund. In further years, the direct burden on each taxpayer would probably be quite minimal.
S. Gilroy	Out of the 850 acres that are being added, are those development lands or forestry?
C. Brogan	When the lands are added to a reserve, they become community land, and at that point, WFN members have to vote on any decisions made moving forward. At this point, there are no plans on paper for any of those ATR plans.
E. Dovell	In regard to the per-person amount, $52 per person would apply if everything on WFN Lands were residential. Because it's not, businesses pay 14% more tax than a residential person does. So their burden would be higher, and the burden on residents would be fairly minimal.
C. Brogan	I just want to say that we're also assuming that we don't get grants in the future. We're assuming that this is a fully tax base; we're coming to you with the assumption that this is tax-funded in the future, but these grants still exist, and just because we struck out this year doesn't mean we will next year.
S. Gilroy	Why did you not end up with the funding?
J. Esau	Originally, it was said there was room in the taxation budget, specifically in the contingency fund, to start this program. That was 2 years ago. When I went back, the money was no longer available. So I applied for a grant. Unfortunately, another department within the same organization applied for the same grant. We were both turned down.
M. Wilding	I'm beginning to understand a little bit about what the department's role will be, and it seems to be split between WFN's cultural activities and things that might affect the residents. So, the thing I can't understand is why this funding isn't split between the two.
E. Dovell	When it comes to cultural activities, especially the ones the RCMP are doing, they aren't specifically for members. When the RCMP took kids up to Gallagher's, that included any kid who attended the early years after-school program, which is a mix of members and non-members.
C. Brogan	What I would suggest is that WFN's contribution to getting the program up

	and running is the upfront work by Jolene and Emma, because WFN's paying everybody's wages here. This isn't coming off Jolene's task list; it's being added to it. And there will be things like HR support, all the behind-the-scenes bureaucracy, like hiring these people; HR has to spend hours doing so, and all of the things that these people will use when they become employees are West Bank's contribution.
E. Dovell	Because you approve it now for this budget doesn't mean you're automatically approving it for next year, either. It would be on your expenditure bylaw in April.
R. Ould	Can we approve this and then inspect it next year? I would like to see something started, see where it goes, see a report, see what value we're getting.
C. Brogan	I think it really does depend on the situation and how the program evolves. What we can say is that we've seen Guardian programs locally and across the country for over a decade. If they really look at the Haida, that's a very specific situation because they're coastal, but their guardian program has been active for over 15 years. Things happen over time, and they start to get involved in certain things. I think, like Jolene said, a lot of it is about awareness, raising awareness, being present at community events, and sharing information.
R. Ould	I'd like an opportunity for that to be demonstrated.
S. Gilroy	Can we approve this based on a pilot project?
C. Brogan	Yes, we can approve it for this year using the contingency fund.
R. Ould	I'm with Steve. I really like the fact of approving this on a pilot situation. Now, what is your timeline for getting this up and going?
J. Esau	As soon as I get the funding, then it's hitting the ground running, getting it up and going, looking at staff, building up the programs, and ensuring that we have the training.
S. Gilroy	If you had come to me in January and February, I could see you getting up and running in 2 months, but you're going to get up and running in 2 months and lose people because you won't need them anymore for that off-season scenario.
C. Brogan	Jolene could actually talk to that, because we talked about it before she got here. Is the understanding from the budget that they would be seasonal employees
J. Esau	Two would be seasonal, but they would be taking a lot of the training and getting up there and ready, and one is full-time

R. Ould	I would like to approve this on the basis that we can review it again before our next taxation. When I looked at this, I was expecting to see a brief cost-benefit analysis of what we're actually going to save from the LEOs function. At this point, we'd like to give you an opportunity to demonstrate that
J. Esau	I really appreciate that. I feel that's a better option for us as well, because we're starting this program and we don't know exactly how it's going to roll up. I would love to have this as a pilot moving forward, and then be able to report back and exactly show you the cost-benefit and the time we're spending. I'd appreciate it.
ACTION ITEM	Have Jolene return at future meetings to provide an update on the Guardians' work.
MOTION	**MOVED BY Rick Ould** **Seconded by Steve Gilroy** **THAT** the Advisory Council hereby approves the 26-TX-03 Expenditure Amending Bylaw for the Land Guardian program on a one-year pilot project, with the program and associated expenditures to be reviewed after one year. **CARRIED**
R. Ould	This will be good to hear from the LEOS as well after this has taken off to see how much they are seeing, how much relief they are seeing.
	Upcoming Election
ACTION ITEM	Chloe will send over the application form to the advisory council members when it's ready.
ADDITIONAL NEW BUSINESS ITEMS	
ADJOURNMENT	The meeting adjourned at 10:02 am

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WESTBANK FIRST NATION
ADVISORY COUNCIL AGENDA

skaʔɬlásq̓t, ɬx̌ʷɬx̌ʷtán (Wednesday, July) 29, 2026
9:00 a.m.
Zoom and Third-floor Council Chambers

Pages

1. **CALL TO ORDER**
2. **RECOGNITION OF ANY ABSENCES**
3. **ADOPT THE AGENDA**
4. **NEW BUSINESS**
   - **4.1.1.**
   - **4.2.** FINANCIAL SERVICES
     - **4.2.1.** 26-TX-03 Expenditure Amending Bylaw
5. **DISTRICT REPORTS**
   - **5.1.** LAKERIDGE
   - **5.2.** PRAIRIE
   - **5.3.** LAKESHORE
   - **5.4.** EAST BOUNDARY
   - **5.5.** OLD OKANAGAN
6. **CLOSE AGENDA**
   - **6.1.** The Advisory Council moves to adjourn the meeting at 00:00 pm/am

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MEETING ATTENDEES:

ADVISORY COUNCIL MEMBERS:

Rick Ould	Old Okanagan District
Steve Gilroy	Lakeridge District
Mike Wilding	Prairie District
Janice Beaton	East Boundary District
Allen Dion	Lakeshore District

WFN STAFF MEMBERS:

Jeniffer Bellingham	Intergovernmental Affairs and Title & Rights
Chloe Brogan	Senior IGA Researcher

Alyssa Church	Recording Clerk
Earnest Jack	Surveyor of Taxes
Emma Dovell	Taxation Officer

Staff Report to Advisory Council

Date *
2026-07-21

Date of Meeting
2026-07-29

Prepared By: *
Emma Dovell

Department
Finance/Taxation

Position
Taxation Officer

Subject or Title *
Amending expenditure bylaw 26-TX-03

Issue *
Westbank First Nation has been actively exploring funding for a Land Guardian program with no success. Though Staff will continue to actively search for additional funding to fund the land guardian program in the interest of having this project move forward staff are seeking the advisory councils recommendation to proceed with the amending bylaw for expenditure amending bylaw 26-TX-03

Background *

Purpose

The establishment of a Westbank First Nation (WFN) Land Guardianship Program will strengthen WFN's ability to protect, monitor, and steward its lands while advancing community safety, environmental sustainability, and the exercise of self-government. The program will provide a visible presence on WFN lands, ensuring that cultural, environmental, and land use values are respected through education, monitoring, and early intervention.

Protecting WFN Lands and Values

WFN lands are central to the Nation's cultural identity, economic development, and environmental health. Increasing development, recreational use, environmental pressures, and population growth create new demands for monitoring and stewardship. Land Guardians would serve as the eyes and ears on the land, conducting regular patrols, documenting concerns, educating visitors and residents, and identifying issues before they escalate into larger problems.

A Land Guardianship Program also supports the protection of culturally significant sites, sensitive ecosystems, wildlife habitat, and community infrastructure while reinforcing Syilx stewardship principles and WFN's responsibility to care for its traditional territory.

Supporting Compliance Through Education

Many land-related issues arise from a lack of awareness rather than intentional non-compliance. Guardians can provide information about WFN laws, permits, environmental requirements, and responsible land use practices. By engaging with residents, contractors, businesses, and visitors, Guardians encourage voluntary compliance and build positive relationships with the community.

This preventative approach reduces conflict and helps resolve many issues before enforcement becomes necessary.

Improving Operational Efficiency

Currently, WFN Law Enforcement Officers (LEOs) may be called upon to respond to a range of non-criminal land management issues, including unauthorized land use, illegal dumping, bylaw complaints, environmental concerns, trespassing, off-road vehicle misuse, unauthorized fires, or reports requiring documentation and follow-up.

A Land Guardianship Program would assume primary responsibility for many of these functions by:

- Conducting routine patrols and inspections.
- Responding to non-emergency land management concerns.
- Providing education and voluntary compliance measures.
- Documenting incidents and collecting evidence.
- Coordinating with various WFN departments.
- Referring only serious offences or situations involving public safety, criminal activity, or escalating conflict to law enforcement.

By diverting these matters to trained Land Guardians, WFN LEOs can focus their time and expertise on higher-priority responsibilities, including public safety, investigations, emergency response, and enforcement of WFN laws where police powers or enforcement authority are required.

This improves overall service delivery, reduces response times for public safety incidents, and allows each department to focus on its core mandate.

Strengthening Self-Government

A Land Guardianship Program reflects WFN's exercise of self-government by building internal capacity to monitor and manage its lands using community-based approaches. The program will demonstrate proactive governance and reinforces WFN's jurisdiction over land management, environmental protection, and community well-being.

The program can also provide meaningful employment and career pathways for WFN Members, incorporating training in environmental monitoring, cultural interpretation, regulatory compliance, emergency response, and community engagement.

Long-Term Benefits

Investing in a Land Guardianship Program is a preventative measure that can reduce future costs associated with environmental damage, unauthorized land use, infrastructure impacts, and regulatory enforcement. Early identification of issues allows WFN to address concerns before they become costly legal, environmental, or public safety problems.

In the long term, the program will help preserve WFN's lands for future generations while supporting safer communities, stronger governance, and more efficient use of organizational resources.

Conclusion

A Westbank First Nation Land Guardianship Program represents a proactive investment in stewardship, prevention, and community safety. By combining education, monitoring, cultural stewardship, and coordinated compliance efforts, the program will enhance protection of WFN lands while allowing LEOs to focus on core policing and public safety functions. The result is a more effective, collaborative, and culturally grounded approach to managing WFN lands and serving the community.

grounded approach to managing WFN lands and serving the community.

File Upload (If Applicable)

Please Estimate how long your Presentation will take on the Agenda:

15 Minutes

IGA - Approval *

- (•) Approve - No Further Notes Required
- ( ) Approve - Further Notes from IGA Required
- ( ) Reject - Send back to Initiator

Reviewed by:

Ernest Jack

stqáʔtkʷɬniẇt sqilxʷ (WESTBANK)
EXPENDITURE AMENDING BYLAW No. 26-TX-03

WHEREAS:

A. stqáʔtkʷɬniẇt sqilxʷ (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 stqáʔtkʷɬniẇt sqilxʷ (Westbank), in accordance with section 275 of the iʔ sckʷlɬ skcx̌iplaʔtət iʔ scx̌ənwixʷtət (Westbank First Nation Self-Government Agreement);

D. The səxʷkʷínmaʔm̓ (Council) of stqáʔtkʷɬniẇt sqilxʷ (Westbank) has made a property assessment bylaw and a property taxation bylaw;

E. The yí səxʷkʷínmaʔm̓ (Council) of stqáʔtkʷɬniẇt sqilxʷ (Westbank) enacted the *Westbank Expenditure Bylaw No. 26-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 səxʷkʷínmaʔm̓ (Council) of stqáʔtkʷɬniẇt sqilxʷ (Westbank) duly enacts as follows:

1. This Bylaw may be cited as the "*Westbank Expenditure Amending Bylaw No. 26-TX-03*".

2. The *Westbank Expenditure Bylaw No. 26-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. 26-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. 26-TX-03*, being read for the first, and third and final time by the yí səxʷkʷínmaʔm̓ (Council) of stqáʔtkʷɬniẇt sqilxʷ (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 27th day of July 2026.

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

3rd Reading: Read a third time and enacted by the yí səxʷkʷínmaʔm̓ (Council) at a duly convened meeting held on the 10th day of August 2026.

_____
Chief Robert Louie

_____
Councillor Andrea Alexander

_____
Councillor Jordan Coble

_____
Councillor Mike De Guevara

_____
Councillor Sara Tronson

Westbank First Nation - Local Government Services Budget

Schedule "A"

	2026 (FY27)	2025 (FY26)	DIFFERENCE	PERCENT CHANGE	COMMENTS
REVENUE					
Taxation Revenue	22,723,525	21,745,000	978,525	4.5%	
Penalties and Interest	100,000	160,000	(60,000)	-37.5%	
Interest Earned on Bank Operating	1,632,703	1,976,550	(343,847)	-17.4%	
BC Transit Revenue Sharing	160,000	160,000	-	0.0%	
RDCO Sewer Parcel Fees	31,000	31,000	-	0.0%	
Misc. Revenue	39,000	64,500	(25,500)	-39.5%	
Total Revenue	**24,686,228**	24,137,050	**549,178**	**2.3%**	
Local Improvement Charge Bylaw 05-TX-03	19,000	132,700	(113,700)	-85.7%	
Capital Projects Fund (LIC Bylaw 05-TX-03)	(19,000)	(132,700)	113,700	-85.7%	
EXPENDITURES					
WFN Home Owner Grants	**3,500,000**	3,400,000	**100,000**	**2.9%**	
General Government Services:					
Board of Review	50,000	50,000	-	0.0%	
Property Tax administration	699,300	654,657	44,643	6.8%	
Financial Services	1,835,450	1,878,070	(42,620)	-2.3%	
WFN General Administration	3,211,593	1,910,474	1,301,119	68.1%	
Sncewips Museum	490,693	482,592	8,101	1.7%	
Legislative	1,466,117	1,208,353	257,764	21.3%	
Intergovernmental Affairs	412,335	647,402	(235,067)	-36.3%	
Advisory Council	45,250	59,200	(13,950)	-23.6%	
Community Services	437,836	116,682	321,154	275.2%	
Allowance for appeals	50,000	50,000	-	0.0%	
Total General Government Services	**8,698,574**	7,057,430	**1,641,144**	**23.3%**	
Protective Services					
Westside Fire Protection	3,103,000	3,050,000	53,000	1.7%	
Law Enforcement	321,227	344,689	(23,462)	-6.8%	
Land Guardian Program	268,500	-	268,500		
Residential Tenancy	39,800	22,000	17,800	80.9%	
Total Protective Services	**3,732,527**	3,416,689	**315,838**	**9.2%**	
Recreation Services					
Parks, Recreation and Youth	462,000	458,971	3,029	0.7%	
Total Recreation Services	**462,000**	458,971	**3,029**	**0.7%**	
Collections for other Governments					
BCAA	300,000	165,000	135,000	81.8%	
Municipal Service Agreement RDCO	1,041,000	895,000	146,000	16.3%	
BC Transit Agreement	687,000	690,000	(3,000)	-0.4%	
Municipal Service Agreement CWK	742,000	725,000	17,000	2.3%	
Library Services	563,000	550,000	13,000	2.4%	
Total Collections for other Governments	**3,333,000**	3,025,000	**308,000**	**10.2%**	
Community Development Services					
Planning and Development	2,212,220	2,180,306	31,914	1.5%	
Public Works, Garage	2,144,056	2,206,704	(62,648)	-2.8%	
Total Community Development Services	**4,356,276**	4,387,010	**(30,734)**	**-0.7%**	
Fiscal Services					
Stabilization Fund drawdown	(1,400,000)	-	(1,400,000)	0.0%	
Capital Projects Fund	**2,272,353**	2,174,500	97,853	4.5%	
Contingency Fund	**-**	217,450	(217,450)	-100.0%	
Capital Fund drawdown	**-**				
Contingency Fund drawdown	(268,500)	-	(268,500)	#DIV/0!	
Total Fiscal Services	**603,853**	2,391,950	**(1,788,098)**	-74.8%	
Total Expenses / Change	**24,686,230**	24,137,050	**549,180**	**2.3%**	
Less interest and other revenues	(1,962,703)	(2,392,050)	429,347	40%	
TOTAL TAX REQUISITION	**22,723,527**	21,745,000	**978,527**	**4.5%**	

Appendix 1 26-TX-01

LOCAL GOVERNMENT SERVICES RESERVE FUNDS

Fund	January 1, 2026 Balance	Per 26-TX-01 Contributions	Per 26-TX-01 Drawdown	Per 26-TX-03 Contributions	Per 26-TX-03 Drawdown	Balance before Transfers	Transfers	December 31, 2026 Balance
Income Contingency	23,582,644				(268,500)	23,314,144	(13,582,644)	9,731,500
Capital Projects	11,118,191	2,272,353				13,390,544	18,511,503	31,902,047
Stabilization	6,328,859		(1,400,000)			4,928,859	(4,928,859)	-
	41,029,694	**2,272,353**	**(1,400,000)**	**-**	**(268,500)**	**41,633,547**	**-**	**41,633,547**

Guardian Program - Proposed Budget

Staff Wages	**Positions**	
FT Guardian Supervisor FT Seasonal	1 2	70,000.00 100,000.00
Training	**Courses**	
Required safety and other training - tuition, supplies, and expenses	Advanced Wilderness First Aid (3 people)	3600.00
Advanced training, professional development, supplies, expenses	Tailored training budget for each staff (3 people)	3000.00
Equipment and Supplies		
Safety equipment such as sat phones, flares, emergency kits, etc.	Satellite phones (3) First Aid kits for vehicles (2)	1800.00 400.00
Field equipment such as GPS, tablets, sampling equipment, binoculars, etc	Tablet (3) Misc	1200.00 1000.00
Transportation/Vehicles		
Vehicle and Maintenance	1 new Pick up Truck	70,000 1000.00
Fuel - gas, diesel	Gas for truck 1000KM patrol/month	1500.00
Travel expenses for meetings, regional forums, conferences, other.	Hotel nights (10), travel food allowance (10), airfaire (5 rtn trips), other	7500.00
Office and General		
Communications	Land line, mobile phone plans, internet service, satellite subscription fees, etc.	3000.00
Insurance coverage for field equipment	Additional coverage for special equipment taken away from office.	500.00
Community Engagement		
Community outreach, meetings and events	Annual open house - facility rental fee, catering	1500.00
Honoraria - Elders and land users advisory committee	For 6 members (4 meetings)	2500.00
TOTAL Est	**First Year of Program**	**268,500.00**