

TOQUAHT NATION GOVERNMENT
ANNUAL BUDGET ACT, 2023-2024

TNS 1/2023



This law enacted on March 29th, 2023

Signed *Anne Mack*
Anne Mack, Ha'wiltth of the
Toquaht Nation

DEPOSITED IN THE
REGISTRY OF LAWS AND
OFFICIAL RECORDS

ON 2023/05/26

Kristen Johnson

Signature of Law Clerk

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PART 1 - INTRODUCTORY PROVISIONS

Short title

1.1 This Act may be cited as the Annual Budget Act, 2023-2024.

Executive oversight

1.2 The member of the Executive holding the finance portfolio is responsible for the executive oversight of this Act.

Definitions

1.3 Words or expressions defined in the Financial Administration Act that are also used in this Act will, except where the context requires otherwise or is otherwise indicated, have the same meaning as those words or expressions defined in the Financial Administration Act.

Adoption of annual budget

1.4 The annual budget attached as Schedule 1 is adopted for the 2023-2024 fiscal year.

Specific purpose revenue

- 1.5 (a) Subject to subsection (b), if during the 2023-2024 fiscal year the Toquaht Nation receives revenue for a specified purpose and that revenue and the associated expenses for the specified purposes are not budgeted for in Schedule 1, upon receipt of that revenue, the director of operations may, by order, amend Schedule 1 by
- (i) adding additional revenue in an amount equal to the revenue received for the specified purpose, and
 - (ii) adding additional expenses in the amounts equal to the anticipated expenditures required to carry out the specified purposes.
- (b) The revenue contemplated in this section may not be revenue received from a Toquaht institution or a Toquaht corporation.

Commencement

1.6 This Act comes into force on April 1st, 2023.

**SCHEDULE 1 - ANNUAL BUDGET
FOR THE TOQUAHT NATION FOR THE 2023-2024 FISCAL YEAR**



Schedule 1

**Toquaht Nation Government
Annual Budget
2023-24**



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TRADITION TRANSCENDING TIME

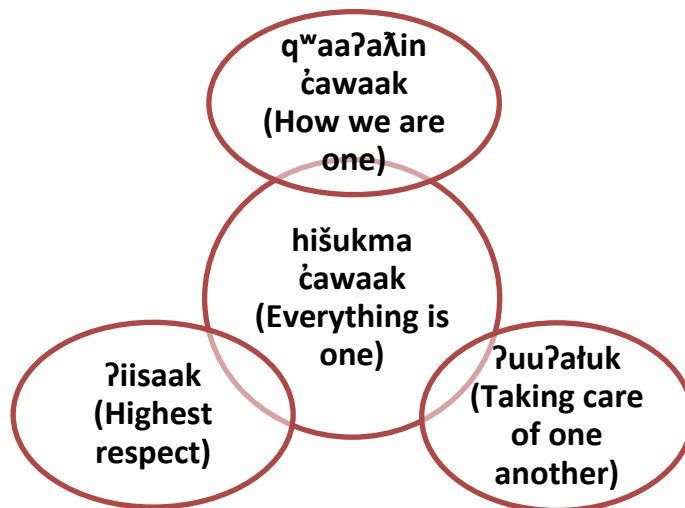
Toquaht Nation Government Vision

Toquaht envisions a healthy community where our masčim have the opportunity to meet their social, spiritual, and economic needs.

Toquaht Nation Government Mission

Toquaht supports our masčim to thrive by being innovative and providing high quality programs and services within a fair, transparent, accountable, and sustainable governance system.

Toquaht Nation Government Guiding Principles (Values System)



Revenues		Total	%
Acct #	Description	Amount	
4110	Province of BC	13,000	0.06%
4210	FFA-BC-FUNDS Sch. F.1	16,300	0.08%
4250	FFA-CDA-FUNDS Sch. B, Table 1	6,123,998	30.37%
4010	ISC Funding	-	0.00%
4050	FA-OTHER-Education, SWOP, Bill C-92	25,961	0.13%
4205	Gov Can FNGST	44,900	0.22%
4310	NTC Child Welfare	120,000	0.60%
4615	DFO - SSI	1,001,500	1.49%
5960	BC Gaming Revenue	300,000	0.08%
4350	NTC Health Canada (Safe H2O)	16,897	0.12%
4380	NTC Patient/IRS Travel Recoveries	24,000	0.02%
4390	NTC Patient Travel Admin Recoveries	3,204	0.06%
4610	Canada Food Inspection Agency	11,440	0.00%
4675	Cost Recoveries	900	0.00%
5960	Treaty Loan Payment Recoveries	-	0.00%
4250	Gaps Closing Plan	-	0.00%
4250	GC Gathering House	-	0.34%
5850	Rental Revenue	68,332	0.00%
5505	Loans & Grants	-	0.90%
5950	Interest Revenue	180,780	0.03%
5960	Other Revenue	5,350	
TOTAL REVENUE		7,956,562	

Estimated Available 2022-23 Surpluses			0.00%
	Operating Fund	-	0.00%
		-	0.00%
		-	

Other funding sources for 2023-24			31.72%
2050	Deferred Revenue PY	6,396,404	28.83%
9704	Transfer from PY Surplus and OSR	5,814,478	94.97%

Total Available Revenue & Surpluses **20,167,444**

Expenses		Total	%
Acct #	Description	Amount	
7120	Administration	70,586	0.35%
7125	Appreciation/Promotion	17,600	0.09%
7130	Allocations	-	0.00%
7140	Allowance - Comfort	3,000	0.01%
7150	Allowance - Grade 1 to 12	9,000	0.04%
7152	Allowance - Post Secondary	2,000	0.01%
7154	Allowance, Living - Post Secondary	110,000	0.55%
7165	Application Fees	-	0.00%
7180	Audit & Accounting	75,000	0.37%
7212	Bank Charges & Interest	10,548	0.05%
7230	Basic Needs & Prevention	10,000	0.05%
7260	Books & Supplies - Grade 1 to 12	3,500	0.02%
7261	Books & Supplies - ABE	-	0.00%
7262	Books & Supplies - Post Secondary	3,000	0.01%
7275	Bursaries	1,950	0.01%
7350	Clinical Supplies	-	0.00%
7355	Committed Funds	89,015	0.44%
7356	Construction	-	0.00%
7359	Consulting Contract	653,200	3.24%
7360	Consulting	374,950	1.86%
7362	Courier/Postage	1,000	0.00%
7390	Cultural/Ceremonial	30,000	0.15%
7440	Citizen Distribution/Christmas	168,000	0.83%
7460	Donations/Contributions	11,500	0.06%
7480	Dues/Memberships	28,566	0.14%
7500	Elders Grant	10,000	0.05%
7502	Elders Group & Supports	10,000	0.05%
7504	Elders Minor Home Repair	15,000	0.07%
7510	Emergency Hardship Fund	25,000	0.12%
7558	Engineering	1,210,574	6.00%
7568	Equipment Purchases	1,919,933	9.52%
7570	Equipment Rental	88,600	0.44%
7680	Fuel/Oil/Grease	9,500	0.05%
7682	Funerals	10,000	0.05%
7865	Honoraria - Council	290,523	1.44%
7866	Honoraria - Executive	-	0.00%
7867	Honoraria - Committee	42,150	0.21%
7486	Honoraria - Other	7,500	0.04%
7955	Insurance & Licences	109,197	0.54%
8010	Janitorial	12,000	0.06%
8228	Legal Fees	296,000	1.47%
8250	Loan Payment - Interest	-	0.00%
8251	Loan Payment - Principal	379,640	1.88%
8312	Material & Supplies	1,247,977	6.19%
8325	Meeting Expenses	67,400	0.33%
8400	Moorage	-	0.00%
8460	Non-insured Benefits	15,000	0.07%
8470	NTC Service Agreement	106,513	0.53%
8530	Office Supplies	11,000	0.05%
8670	Professional Fees	2,776,571	13.77%
8671	Project Management	-	0.00%
8672	Property Tax	25,000	0.12%
8825	Rent	108,000	0.54%
8828	Repairs & Maintenance	96,105	0.48%
8960	Social Assistance	47,000	0.23%
8977	Short Term Citizen Contracts	22,500	0.11%
8978	Sub Contract	7,153,771	35.47%
8990	Substance Use Supports	100,000	0.50%
9050	Team Toquaht Events	10,000	0.05%
9070	Training	126,800	0.63%
9072	Travel - Staff	60,400	0.30%
9075	Travel - Council & Executive	35,000	0.17%
9076	Travel - Committee	4,250	0.02%
9077	Travel - Citizens	26,000	0.13%
9079	Travel - Patient/IRS	24,000	0.12%
9082	Tuition - Post Secondary	110,000	0.55%
9180	Utilities	101,000	0.50%
9460	Youth Activity Expenses	10,000	0.05%
6610	Wages & Benefits	1,775,124	8.80%
			0.00%
	Rounding		0.00%
			0.00%
		20,167,443	100.00%

Estimated Surplus 2023-24 **0**

Toquaht Nation Government
 Operating Fund Budget
 Summary Schedule of Revenues, Expenditures, Surpluses and Investments
 Year Ending March 31, 2024

Revenue Source	Total	
FFA - Canada	77%	6,123,999
BC Funds	0%	16,300
FA -Other - PS	0%	10,361
FA -Other - SWOP	0%	15,600
ISC	0%	5,000
Interest Income - Leith Wheeler	2%	120,780
Own Source Revenues	1%	68,332
Nuu-chah-nulth Tribal Council	2%	164,101
Other	18%	1,437,090
	0%	-
Total New Revenue	100%	7,961,563

FFA	Other	DR + S	Total
6,123,999			6,123,999
16,300			16,300
	10,361		10,361
	15,600		15,600
	5,000		5,000
	120,780		120,780
	68,332		68,332
	164,101		164,101
	1,437,090		1,437,090
	-		-
6,140,299	1,821,264		7,961,563

Total New Revenues	39%	7,961,563
Transfer from PY Surplus and Deferred Revenue	61%	12,210,882
Total New and Surplus Revenue:	100%	20,172,445

6,140,299	1,821,264		7,961,563
		12,210,882	12,210,882
6,140,299	1,821,264	12,210,882	20,172,445

Programs	Page	Total Expenses	
Administration Department	8-9	27%	5,371,742
Community Services Department	10-11	7%	1,464,636
Lands, PWNR Department	12-13	13%	2,593,500
Capital & Ec Dev Department's	14-15	53%	10,742,566

FFA	Other	DR + S	Total
3,154,436	544,030	1,673,276	5,371,742
1,307,071	157,565	-	1,464,636
1,020,176	1,119,669	453,655	2,593,500
658,615	-	10,083,951	10,742,566

Total Expenses	100%	100%	20,172,443
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6,140,298	1,821,264	12,210,882	20,172,444
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	TE/TN&SR		
Estimated Surplus	0%		-

	30%	9%	61%	100%
1	-	-	-	-

	ES/TN&SR		
Check	100%		20,172,443

	0%			
	30%	9%	61%	100%
6,140,299	1,821,264	12,210,883	20,172,445	

Investments	
Capital Transfer Investment in QST	-
RRS Investment in QST	60,000
Total Invested in Qacca Settlement Trust	60,000
Investment in Implementation Fund	-
Total Investments	60,000

NEW FUNDING FOR PRE-APPROVED BUDGETS

If surplus funds become available, pre-approved project budgets will be added By Order of the Director of Finance or Director of Operations to the budget without the need for a formal budget amendment process.

If grant or other funding becomes available, projects will be added By Order of the Director of Operations to the budget (under the terms of grant/funding agreement) without the need for a formal amendment process.



Administration Department Outcomes

The Administration Department embraces the Toquaht Nation Vision and supports other Toquaht government departments and Toquaht citizens to ensure this vision is achieved.

Administration

The Administration ensures the day to day operations of the TNG are effectively and efficiently managed in accordance with approved laws, regulations, and policies. The admin department covers general operating costs and supports the financial administration of the government. To enhance citizen engagement and access to information, resources have been allocated to support ongoing communication efforts.

Records & Registries

Strong data and records management is an essential component of effective and efficient governance. This department will support the function of the law clerk, including the management of the citizen registry, databases, and all official records.

Governance

This department supports the operations of the political branches of government: the People's Assembly, Council and Executive. Our culture, as expressed in the four guiding principles, supports decision-making as we work toward the implementation of the Nation's vision. Resources have been allocated to support the goals and strategies outlined in the Strategic Plan to build government capacity. This includes training and onboarding for leadership and committee members, the continued review of legislation, and support for ɥaʔwiih in preparing for the future governance of the Nation. Additional resources have been allocated to support the 2023 election.

Capacity Action Plan

To ensure all our obligations are met and to continue to work toward the objectives outlined in the Strategic Plan TNG must grow its administration and increase capacity. This department will support the development and implementation of new job descriptions, and the recruitment and onboarding of new employees in a manner that is flexible and responsive to a challenging market. The ongoing implementation of the management capacity plan is also supported here.

Economic Development

Growing the Toquaht Economy was identified as a priority in the Strategic Plan, with the goal of sufficiently resourcing the office of economic development. This department will support the services of a professional economic development officer to further the achievement of the Nation's vision.

Implementation

The TNG is committed to implementing the many obligations arising from the Maa-nulth Treaty, while also exploring opportunities. To maximize efficiencies, much work is done collectively with other Maa-nulth Nations, as coordinated by the Maa-nulth Treaty Society. The MTS supports a broad scope of work including negotiations with BC and Canada on issues related to resource harvesting, groundwater, fiscal matters, environmental assessments of major projects, and more. This department also supports legislation development. During the 2023-24 fiscal year we plan on considering amendments to ensure Toquaht laws are aligned with Toquaht objectives, as well as the changing legal landscape in BC.

Admin Decisions Review Board

To support Toquaht Nation's efforts to provide transparent and accountable government, the Administrative Decisions Review Board (ADRB) is an entity set up to resolve disputes with, and complaints against, the Toquaht Administration that cannot be resolved by the parties informally. The ADRB is made up of 3 appointed individuals, none of whom are Toquaht citizens.

Toquaht Nation Government
Operating Fund Budget
Schedule of Revenue and Expenses
Year Ending March 31, 2024

ADMINISTRATION CORE DEPARTMENTS

		<i>9010 Treaty Implementation Committee</i>							
		DEPARTMENTS							
<i>9010 Standing Committee on Finance</i>	<i>9010 Standing Committee on Ec Dev</i>	9090	9020	9010	9095	1400	1135	1137	
<i>9010 Toquaht Taxation Authority</i>		ADMIN	RECORDS & REGISTRIES	GOV	CAPACITY ACTION PLAN	ECONOMIC DEVELOPMENT	IMP	ADMIN REVIEW BOARD	Acct Total
	FFA-CDA-FUNDS Sch. B, Table B.1	1,041,706	93,695	851,854	163,513	143,700	804,168	8,000	3,106,636
	FFA-BC-FUNDS RECEIVED (Sch. F.1)					16,300			16,300
	Gov Can FNGST						44,900		44,900
	FFA-CDA-FUNDS Sch. G, Para 5								-
	Province of BC						13,000		13,000
	BC Gaming								-
	Cost Recoveries								-
	Rental Income								-
	Transfer Fees								-
	Interest Income	60,000					120,780		180,780
	Other Revenue	350							350
	Deferred Revenue				191,569				191,569
	Prior Years Surpluses								-
	Total Revenues	1,102,056	93,695	851,854	355,082	160,000	982,848	8,000	3,553,535

- 1135 Enforcement Advisory Committee*
- 1135 Treaty / Joint Implementation Committees*
- 1135 Qaa-cao Settlement Trust Committee*
- 1135 Joint Fisheries /Maa-nulth Fisheries & Wildlife Committees*
- 1135 Maa-nulth Treaty Society Committee*

		DEPARTMENTS							
ACCT	EXPENSES	ADMIN	RECORDS & REGISTRIES	GOV	CAPACITY ACTION PLAN	ECONOMIC DEVELOPMENT	IMP	ADMIN REVIEW BOARD	Acct Total
7120	Administration								-
7125	Advertising/Appreciation/Promo	10,000		5,000					15,000
7180	Audit & Accounting	75,000							75,000
7212	Bank Charges & Interest	10,500					48		10,548
7355	Committed Funds (Rplc Reserve)	15,000							15,000
7359	Consulting Contract	80,000		108,000	90,000	150,000			428,000
7360	Consulting	65,000		25,000	10,000				100,000
7362	Courier/Postage	1,000							1,000
7390	Cultural Activities			10,000					10,000
7440	Distributions								-
7460	Donations/Contributions			2,000					2,000
7480	Dues/Memberships	20,000		1,001					21,001
7568	Equipment Purchases	42,000	25,000		5,000				72,000
7570	Equipment Rental	10,000							10,000
7865	Honoraria - Council			290,523					290,523
7866	Honoraria - Exec								-
7867	Honoraria - Committee			23,400			7,800	1,800	33,000
7955	Insurances & Licences	75,000							75,000
8010	Janitorial	12,000							12,000
8228	Legal Fees	5,000	30,000	50,000		10,000	65,000	5,000	165,000
8250	Loan Payment - Interest								-
8251	Loan Payment - Principal								-
8312	Materials and Supplies	1,500							1,500
8325	Meeting Expense	7,500		35,000					42,500
8530	Office Supplies	10,000							10,000
8670	Professional Fees	46,750		50,000	20,000		900,000		1,016,750
8825	Rent	108,000							108,000
8828	Repairs & Maintenance	9,500							9,500
8977	Short Term Citizen Contract	500							500
8978	Sub Contract								-
9050	Team Toquaht Events	10,000							10,000
9070	Training	20,000		20,000	21,000				61,000
9072	Travel - Staff	3,000		25,000			10,000		38,000
9075	Travel - Council & Executive			35,000					35,000
9076	Travel - Committee			1,550			-	1,200	2,750
9077	Travel - Citizens			2,500					2,500
9180	Utilities	25,000		7,200	3,600				35,800
6610	Wages & Benefits	439,806	38,695	160,680	205,482				844,663
	Total Expenses	1,102,056	93,695	851,854	355,082	160,000	982,848	8,000	3,553,535

Balanced?



Administration Department Outcomes (Cont'd)

Fiscal Policy Process Assessments

These resources flowed from Canada's Budget 2018 commitment to self-governing indigenous governments and are earmarked for assessments required to facilitate fiscal negotiations with Canada and BC.

Mamook Natural Resources

TNG is in discussions with BC and various lawyers and consultants as we work towards divesting our interest in Mamook.

BC Gaming

In 2019, the Province of BC committed to sharing gaming resources with FNs for 25 years. The amount in this department represents an estimate as our share differs from year to year depending on BC gaming profits.

Major Project Benefits

TNG has the treaty right to benefit from any economic activity that occurs within our territory (including the marine domestic harvest area). In asserting this right, TNG may enter into agreements with project proponents, Canada or BC. Any revenues generated from these agreements flows through this department. Resources not used for project assessments will be deferred for future activities or programs.

Specific Claims - Maggie Lake

Toquaht Nation has put forward a Specific Claim against Canada regarding the loss of reserved-based fishing rights. Canada is assessing the validity of the claim and has 2 years remaining to do so. The resources in this account are for research and negotiations.

WIPG (TMX) Due Diligence

Canada is looking to divest the Transmountain Pipeline to the 33 affected First Nations. Four groups have put forward proposals with models on what this could look like. Toquaht and the other Maa-nulth Nations have signed up with WIPG to explore this possibility, with 100K received to complete due diligence research. No commitment or decision has been made and there are no strings attached to the money. This project is on hold until Canada instructs otherwise.

Operating Fund Budget
Schedule of Revenue and Expenses
Year Ending March 31, 2024

ADMINISTRATION INTERIM DEPARTMENTS									ADMIN CORE DEPARTMENT	ACCUMULATED ADMIN
ACCT ↓↓↓↓	REVENUE SOURCES	DEPARTMENTS						Acct Total	Total from Admin Core Page	Accumulated Total for Administration
		9015 FISCAL POLICY PROCESS ASSESSMENTS	MA MOOK NATURAL RESOURCES	9030 BCFN GAMING	9040 MAJOR PROJECT BENEFITS	1122 SPECIFIC CLAIMS - MAGGIE LAKE	1130 WIPG (TMX) DUE DILIGENCE			
4250	FFA-CDA-FUNDS Sch. B, Table B.1		31,500					31,500	3,106,636	3,138,136
4210	FFA-BC-FUNDS RECEIVED (Sch. F.1)								16,300	16,300
4202	Gov Can Specific Claims					5,000		5,000	44,900	49,900
4250	FFA-CDA-FUNDS Sch. G, Para 5								-	-
4120	Province of BC								13,000	13,000
4115	BC Gaming			300,000				300,000	-	300,000
4675	Cost Recoveries							-	-	-
5850	Rental Income							-	-	-
5855	Transfer Fees							-	-	-
5950	Interest Income							-	180,780	180,780
5960	Other Revenue								350	350
2050	Deferred Revenue	167,874		1,101,833	110,000	2,000	100,000	1,481,707	191,569	1,673,276
9704	Prior Years Surpluses							-	-	-
Total Revenues		167,874	31,500	1,401,833	110,000	7,000	100,000	1,818,207	3,553,535	5,371,742

ACCT ↓↓↓↓	EXPENSES	DEPARTMENTS						Acct Total	Total from Admin Core Page	Accumulated Total for Administration
		FISCAL POLICY PROCESS ASSESSMENTS	MA MOOK NATURAL RESOURCES	BCFN GAMING	MAJOR PROJECT BENEFITS	SPECIFIC CLAIMS - MAGGIE LAKE	WIPG (TMX) DUE DILIGENCE			
7120	Administration							-	-	-
7125	Advertising/Appreciation/Promo							-	15,000	15,000
7180	Audit & Accounting							-	75,000	75,000
7212	Bank Charges & Interest							-	10,548	10,548
7355	Committed Funds (Rplc Reserve)							-	15,000	15,000
7359	Consulting Contract		5,000					5,000	428,000	433,000
7360	Consulting							-	100,000	100,000
7362	Courier/Postage							-	1,000	1,000
7390	Cultural Activities							-	10,000	10,000
7440	Distributions							-	-	-
7460	Donations/Contributions							-	2,000	2,000
7480	Dues/Memberships							-	21,001	21,001
7568	Equipment Purchases			1,401,833				1,401,833	72,000	1,473,833
7570	Equipment Rental							-	10,000	10,000
7865	Honoraria - Council							-	290,523	290,523
7866	Honoraria - Exec							-	-	-
7867	Honoraria - Committee							-	33,000	33,000
7955	Insurances & Licences							-	75,000	75,000
8010	Janitorial							-	12,000	12,000
8228	Legal Fees		10,000			7,000		17,000	165,000	182,000
8250	Loan Payment - Interest							-	-	-
8251	Loan Payment - Principal							-	-	-
8312	Materials and Supplies							-	1,500	1,500
8325	Meeting Expense							-	42,500	42,500
8530	Office Supplies							-	10,000	10,000
8670	Professional Fees	167,874	16,500		110,000		100,000	394,374	1,016,750	1,411,124
8825	Rent							-	108,000	108,000
8828	Repairs & Maintenance							-	9,500	9,500
8977	Short Term Citizen Contract							-	500	500
8978	Sub Contract							-	-	-
9050	Team Toquaht Events							-	10,000	10,000
9070	Training							-	61,000	61,000
9072	Travel - Staff							-	38,000	38,000
9075	Travel - Council & Executive							-	35,000	35,000
9076	Travel - Committee							-	2,750	2,750
9077	Travel - Citizens							-	2,500	2,500
9180	Utilities							-	35,800	35,800
6610	Wages & Benefits							-	844,663	844,663
Total Expenses		167,874	31,500	1,401,833	110,000	7,000	100,000	1,818,207	3,553,535	5,371,742



Community Services Department Outcomes

Our mandate is to provide services to improve the health of 'tuk'aa?ath across the lifespan. This includes the ongoing administration of health programs including patient travel, community nursing, and mental health.

📍 Health

The Community Services Department provides services and support to improve the overall health of Citizens and families. This includes the administration of patient travel (including a TNG funded top-up), NIHB, flu shots, immunizations, home care support, and Teechuktl services. New programming to support homecare for Elders will be developed and implemented this year.

📍 Emergency Preparedness

We work to ensure that our community is safe. The Macoah Emergency Team (MET) is building our emergency response capacity through training and installing infrastructure such as fire stations around the village. The MET trains quarterly and participates in the Ucluelet and ACRD emergency prep and training activities.

📍 Child and Family Wellness

We are building and expanding our child and family wellness supports. This year we plan on focusing on mental health, culture, and healthy activities for families from a prevention lens. We want to ensure families have the tools and supports they need so that 'tuk'aa?ath children and youth are not at risk from the negative effects from colonization. This means supporting the whole family and helping parents meet the needs of their children. Culture is an important part of building resiliency in families and so we will be sending out mini-culture kits to children in 2023. We have an outreach worker who can provide one-on-one support and an activities coordinator who will provide healthy recreation activities at Macoah.

📍 Education & Training

TNG has revamped its post-secondary policy to be more inclusive and better meet the diverse needs of Toquaht learners. The new policy will be implemented on April 1st and will provide more financial supports as well as improving emotional and mental supports so students will be successful. We have a dedicated Education Coordinator to provide one-on-one support to students.

📍 Ciiqciqasa (Language)

'tuk'aa?ath are committed to revitalizing our language by preserving, learning, and teaching Nuuchahnulth through the practices of speaking, thinking, hearing and seeing. This year we will be hosting quarterly language gatherings and incorporating language activities more thoughtfully into our regular programming.

📍 Culture

Practicing our culture is vital to 'tuk'aa?ath wellbeing. We offer our Comfort, Culture, and Wellness programs that include culture group at Macoah. We will be expanding this to Port Alberni this year with the help of our citizens. We want to provide citizens with opportunities to be on 'tuk'aa?ath lands and will be doing some land-based programs that focus on health and healing.

📍 Citizen Services

In 2022, we started our Elders group at Macoah. This year we plan to take a group of Elders to the Elder's Gathering in summer 2023. We have created a new program that supports Elder health and safety by making minor modifications to their homes so they can live independently for longer. In terms of mental health and wellbeing, we have a Mental Health Outreach Worker who will be offering one-on-one support and group activities to support mental, emotional, and spiritual wellbeing. We are actively decreasing barriers for citizens who want to improve their health through addictions recovery.

Toquaht Nation Government
Operating Fund Budget
Schedule of Revenue and Expenses
Year Ending March 31, 2024

COMMUNITY SERVICES DEPARTMENT

1625 Community Emergency Preparedness
8710 Citizenship & Enrollment

ACCT ↓↓↓↓↓	REVENUE SOURCES	DEPARTMENTS								Acct Total
		1620 COMMUNITY SERVICES ADMIN	1600 HEALTH	1625 EMERGENCY PREPAREDNESS	8100 CHILD & FAMILY WELLNESS	8220 EDUCATION & TRAINING	8510 LANGUAGE	8520 CULTURE	8710 CITIZEN SERVICES	
4250	FFA-CDA-FUNDS Sch. B, Table B.1	151,036	238,197	128,416	4,621	318,202	39,600	34,900	392,100	1,307,071
4050	INAC - OTHER					10,361				10,361
4310	NTC Child Welfare				120,000					120,000
4675	Cost Recoveries									-
4380	NTC Patient/IRS Travel Reimb		24,000							24,000
4390	NTC Patient Travel Admin Recover		3,204							3,204
5960	Other Revenue									-
2050	Deferred Revenue									-
9704	Prior Years Surplus									-
	Total Revenues	151,036	265,401	128,416	124,621	328,562	39,600	34,900	392,100	1,464,636

1620 CBT Board of Directors
1620 CBT Cultural Committee

1,464,636

ACCT ↓↓↓↓↓	EXPENSES	DEPARTMENTS								Acct Total
		COMMUNITY SERVICES ADMIN	HEALTH	EMERGENCY PREPAREDNESS	CHILD & FAMILY WELLNESS	EDUCATION & TRAINING	LANGUAGE	CULTURE	CITIZEN SERVICES	
7140	Allowance - Comfort								3,000	3,000
7150	Allowance - Grade 1 to 12					9,000				9,000
7152	Allowance - Graduation					2,000				2,000
7154	Allowance, Living - Post Secondary					110,000				110,000
7230	Basic Needs & Prevention				10,000					10,000
7260	Books & Supplies - Grade K to 12					3,500				3,500
7261	Books & Supplies - ABE									-
7262	Books & Supplies - Post Secondary					3,000				3,000
7275	Bursaries								1,950	1,950
7359	Consulting Contract				10,000					10,000
7360	Consulting		20,000	13,950			39,000			72,950
7390	Cultural Activities				10,000			10,000		20,000
7440	Distributions								168,000	168,000
7460	Donations/Contributions								1,000	1,000
7480	Dues & Memberships			1,015			600			1,615
7500	Elders Grant								10,000	10,000
7502	Elders Group and Supports								10,000	10,000
7504	Elders Minor Home Repair								15,000	15,000
7510	Emergency Hardship Fund								25,000	25,000
7568	Equipment Purchases			50,600						50,600
7682	Funerals								10,000	10,000
7867	Honoraria - Committee			3,600					900	4,500
7868	Honoraria - Other							7,500		7,500
7955	Insurances & Licences									-
8228	Legal Fees				5,000					5,000
8312	Materials and Supplies	1,500	2,000	7,000		5,000		2,500		18,000
8325	Meetings & Workshops		8,000	1,000	2,500			10,000		21,500
8460	Non Insured Benefits		15,000							15,000
8470	NTC Service Agreement		103,493		1,520	1,500				106,513
8530	Office Supplies	1,000								1,000
8670	Professional Fees			5,001						5,001
8960	Social Assistance								47,000	47,000
8977	Short Term Contracts		10,000							10,000
8978	Sub Contract		8,000			5,000				13,000
8990	Substance Use Supports								100,000	100,000
9070	Training	5,000		46,000		3,000				54,000
9072	Travel - Staff	2,000	500	250	5,000			2,400	250	10,400
9075	Travel - Council & Executive									-
9076	Travel - Committee	600								600
9077	Travel - Citizens & Other		15,000		1,000	5,000		2,500		23,500
9079	Travel - Patient/IRS		24,000							24,000
9082	Tuition & Fees - Post Secondary					110,000				110,000
9180	Utilities	2,400	1,200		1,200					4,800
9460	Youth Recreation - Gr 1-12					10,000				10,000
6610	Wages & Benefits	138,536	58,208		78,401	61,562	-			336,707
	Total Expenses	151,036	265,401	128,416	124,621	328,562	39,600	34,900	392,100	1,464,636

1,464,636

Balanced? - - - - -



Lands, Public Works, and Resources Outcomes

The mandate of the Department of Lands, Public Works and Resources is to manage, administer and plan for Toquaht Nation Lands and Resources and our Public Works departments.

Lands Administration

The Lands and Resources department ensure that we have records and agreements relating to Toquaht lands in place. We support sustainable development balancing use and conservation of resources in the ɥaaɥuuɥi. In Macoah, we manage Toquaht owned housing and our community infrastructure. This year we will be increasing signage on Toquaht lands taking care to add cultural and language components where we can. We began updating the Official Community Plan in 2022. The OCP will be complete in November 2023. We will be conducting community engagement throughout the year to gather citizen's views about land use and planning.

Public Works

The public works department operates and maintains the water and wastewater treatment facilities, manages solid waste and recycling, and maintains roads, culverts, rental housing, and our new community building, 'tuk'aa?atɥiic hišimyifyak. Developing maintenance schedules and obtaining inspections will keep our community infrastructure working well for years to come. In 2023, we will be facilitating a community wide clean-up and we continue to keep our community beautiful by maintaining our landscaping at Macoah.

Lands and Resources Stewardship

Managing and monitoring fisheries, wildlife, and migratory bird activities in the ɥaaɥuuɥi is critical to good resource management. The LPWR department manages both the Nation and citizen's harvesting activities. We have purchased a variety of preservation equipment (canners, vacuum packers, smokers) that citizens can use. Our goal is to support access to traditional foods and honour Toquaht culture. One goal is to harvest as much of our allocated fish species as possible. We plan to hire citizens to harvest seafood such as prawns and herring roe.

Our Marine Stewardship Program is expanding this year with a new marine stewardship building that will house offices and our newly purchased boats and marine equipment. Our Marine Stewardship technician will be out on the land and waters monitoring human and animal activity. They are working with Redd Fish to develop and implement an inventory of stream restoration, salmon enhancement that can be used to prioritize all the future stream and river projects in Toquaht territory. They will also conduct surveys of wildlife populations on land and sea such as deer, elk, herring and clam.

Asset Management

Our new Housing and Infrastructure Manager will develop and implement record keeping systems and ongoing maintenance schedules for all our assets. It is important to implement long-term management plans for all the Nation's assets so that they last for generations to come as well as ensuring our community is safe and healthy today. As new infrastructure is built and moves from capital projects to our management, we will be very busy implementing inspection and maintenance plans. We will be doing an audit of all our systems/homes so that we can ensure we are using the current technology and maximize our bandwidth and ensure that connectivity is working how it should be.

Housing

Toquaht Nation is committed to providing safe and affordable housing to citizens. This year the three homes currently under construction will become available to citizens who want to move home. We will be implementing a home inspection program that will identify repairs and maintenance that is needed in our current stock of houses.

Toquaht Nation Government
 Operating Fund Budget
 Schedule of Revenue and Expenses
 Year Ending March 31, 2024

LANDS, PUBLIC WORKS, NATURAL RESOURCES DEPARTMENT

7310 NCN Herring Committee
 7310 Thornton Creek Hatchery Committee

ACCT ↓↓↓↓↓	REVENUE SOURCES	DEPARTMENTS													Acct Total	
		8540 LANDS ADMIN	8530 GENERAL PUBLIC WORKS	8550 WATER PUBLIC WORKS	8555 SEWER PUBLIC WORKS	8560 MARINE STEWARDS HIP	7310 NATURAL RESOURCES	7315 AQUATIC HABITAT RESTORE	1440 TSL LOGGING	8565 ASSET MANAGE MENT	3400 HOUSING	8570 MACOAH INTERNET	3010 68 ha	3222 Old IT Lands		
4250	FFA-CDA-FUNDS Sch. B, Table B.1	386,441	339,301	11,950	68,700			126,185		7,000	40,000	-	40,600	-		1,020,176
4110	Province of BC															-
4050	INAC - OWE			7,800	7,800											15,600
4615	DFO - SSI & AHRF					620,000					381,500					1,001,500
4350	NTC Health Canada	16,897														16,897
4610	Canada Food Inspection Agency							11,440								11,440
4675	Cost Recoveries	-	900													900
5855	Transfer Fees															-
5850	Rental Income							10,000				58,332				68,332
5950	Other Income	5,000														5,000
2050	Deferred Revenue							74,015							350,000	424,015
9704	Prior Years Surpluses													29,640		29,640
	Total Revenues	408,338	340,201	19,750	76,500	620,000	221,640	381,500	7,000	40,000	58,332	40,600	29,640	350,000	2,593,500	

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2,593,500

ACCT ↓↓↓↓↓	EXPENSES	DEPARTMENTS													Acct Total	
		LANDS ADMIN	GENERAL PUBLIC WORKS	WATER PUBLIC WORKS	SEWER PUBLIC WORKS	MARINE STEWARDS HIP	NATURAL RESOURCES	AQUATIC HABITAT RESTORE	TSL LOGGING	ASSET MANAGE MENT	HOUSING	MACOAH INTERNET	68 ha	Old IT Lands		
7120	Administration					10,000		31,500								41,500
7125	Advertising/Appreciation/Promo	600														600
7355	Committed Funds						74,015									74,015
7360	Consulting	57,000					15,000	30,000		25,000	20,000					147,000
7362	Courier/Postage															-
7390	Cultural/Ceremonial															-
7460	Donations/Contributions						8,500									8,500
7480	Dues/Memberships	5,000	800	150												5,950
7568	Equipment Purchases	10,000	17,500		3,000		10,000									40,500
7570	Equipment Rental		10,000	4,600	5,000		7,000									26,600
7680	Fuel/Oil/Grease		8,000		1,500											9,500
7865	Honoraria - Council															-
7867	Honoraria - Committee						2,400									4,650
7955	Insurances & Licences		4,000			5,297	400				2,250					9,697
8228	Legal Fees	15,000					15,000					15,000				45,000
8250	Loan Payment - Interest															-
8251	Loan Payment - Principal													29,640	350,000	379,640
8312	Materials and Supplies	1,500	7,000	2,500	5,000		5,000				20,477	2,000				43,477
8325	Meeting Expense	500				1,400	1,500									3,400
8400	Moorage															-
8670	Professional Fees	5,000		2,000	44,000	480,511	25,000	310,000				5,000				871,511
8672	Property Tax	25,000														25,000
8828	Repairs and Maintenance		10,000	2,000	9,000	25,000		10,000		15,000	15,605					86,605
8977	Short Term Citizen Contracts		5,000				7,000									12,000
8978	Sub Contract	9,000	30,000	3,500			30,000		7,000							79,500
9070	Training	10,000				1,800										11,800
9072	Travel - Staff	3,000	1,000	1,000	1,000		6,000									12,000
9075	Travel - Council & Executive															-
9076	Travel - Committee						900									900
9180	Utilities	4,800	25,000	4,000	8,000							18,600				60,400
6610	Wages & Benefits	261,938	221,901	-	-	95,992	13,925									593,755
	Total Expenses	408,338	340,201	19,750	76,500	620,000	221,640	381,500	7,000	40,000	58,332	40,600	29,640	350,000	2,593,500	

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2,593,500

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Capital Project Outcomes

- Lucky Creek Hydro**

The objective for 2023-24 is to complete the data collection and archival storage. We also want to update all Investigative Permits currently issued by BC and ensure that those permits are in good standing. Additionally, we intend to complete preliminary research into the potential to use a site like Lucky Creek to generate hydrogen for use in fuel cell technology.
- Secret Beach Marina**

The objective for 2023-24 is to complete all required annual maintenance, as well as to install additional lighting including one more navigation light. It is also necessary to meet with BC to negotiate the annual rental payment that will be made to BC for the marina's foreshore lease.
- Macoah Water Reservoir**

The construction is now underway. The objective for 2023-24 is to complete construction and have the new reservoir fully operational by the end of 2023-24.
- New Government Building**

The detailed design for this building will be completed by the end of 2022-23. The objective for 2023-24 will be to complete any final revisions that Toquaht may request and then proceed to 100% final design. The second objective will be to pursue all funding opportunities that may be identified with the objective of starting construction early in 2024-25.
- Gathering House**

The detailed design is now complete, and "Issued for Tender" drawings have been sent to qualified contractors. The objective for 2023-24 is to complete the procurement process and proceed to construction. It is anticipated that construction will be completed by the end of 2023-24.
- Public Works Yard**

The objective for 2023-24 will be to install the site services and confirm funding for the building construction. Assuming that the construction budget is available, this building could be completed by the end of 2023-24.
- Macoah Public Washroom**

The design for the public washroom is currently under review. Construction will begin in Q1 of 2023-24 and be completed before the end of 2023-24.
- Macoah Playground**

The Macoah playground was temporarily put on hold pending the results of a funding application that could provide additional budget for an enhanced facility. During Q1 of 2023-24, we will know if this funding application was successful. The playground will be completed before the end of 2023-24.
- "Old" Toquaht Bay Campsite Remediation**

The objective for 2023-24 is to complete negotiations with BC regarding the "Forest Tenure Opportunities Agreement" (FTOA) and a "Remediation Agreement". We also intend to complete the construction of the storm water management system that was designed for the new sawmill area in 2022-23.
- Secret Beach Off-Site Services**

The installation of the sewer and water lines from Macoah to Secret Beach is substantially completed. The objectives for 2023-24 will be to complete the extension of the BC Hydro line to Secret Beach and to complete the construction of the sanitary pump chamber.
- Secret Beach Development**

The objective for 2023-24 will be to complete the construction of "Phase 1" on-site works. That will include complete servicing of Areas 4, 5, and 6, as well as the first section of Area 3 roads to the location of the sanitary pump station. This will also provide all services required for the construction of the new Toquaht Government Building.
- New Houses at Macoah**

The objective for 2023-24 will be to complete the construction of the two 3-bedroom and one 4-bedroom homes currently under construction at Macoah.
- Regalia Retrofit**

The objective for 2023-24 is to complete the entire Scope of Work identified in the Heritage Infrastructure Program funding agreement. This will include the design and installation of climate control equipment in the regalia room at the Community Building as well as the design and construction of several custom built display cases for Toquaht artifacts.
- Section 38 Subdivision Expansion (Homelands)**

One of the key recommendations from the 2021 KWL Climate Adaptation report was to consider a long-term strategy to move some of Toquaht's major infrastructure out of the Tsunami Inundation Zone at Macoah and relocate some of this infrastructure to the higher ground on the property next to Macoah. This Scope of Work will complete the preliminary and detailed design for the roads and infrastructure that facilitate that move.
- IFI NRCAN Sawmill**

The objective for 2023-24 is to complete the Scope of Work identified in the Indigenous Forestry Initiative (IFI) funding agreement. This will include the site preparation for the new sawmill next to the Toquaht Bay log sort, construction of the storm water settlement ponds, and the purchase of a sawmill building. This funding agreement expires on Mar 31, 2024.

Toquaht Nation Government
Operating Fund Budget
Schedule of Revenue and Expenses
Year Ending March 31, 2024

CAPITAL PROJECTS DEPARTMENT

ACCT IIIIII	REVENUE SOURCES	DEPARTMENTS														Acct Total		
		1415 Lucky Creek Hydro	1425 Secret Beach Marina	3210 Capital Proj. Dev.	3223 Sec 38 Subdivision Expansion (Homelands)	3225 ICMS Water Reservoir Design	3226 New Government Building	3275 Macoah Lodge (formerly GAP Closing Gathering House)	3510 Public Works Yard	3520 Macoah Public Washroom	3530 Macoah Playground	4027 Regalia Retrofit	4541 Old Site Contamination (Toquaht Bay Marina)	8535 New Housing Construction	8537 IFI NRCAN Sawmill		8541 Secret Beach Development	8544 Secret Beach Offsite Utilities
4250	FFA-CDA-FUNDS Sch. B, Table B.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4250	FFA-CDA-FUNDS Sch. G, Para G.4												658,615					658,615
4010	ISC Funding																	-
4110	Province of BC																	-
5505	Loans (BMO or NEDC)																	-
5510	NEDC Forgivable Loan																	-
5510	NEDC Loan																	-
5510	Business Equity Program																	-
5750	Natural Resource Revenue																	-
5850	Rental Income																	-
5960	Other Income																	-
2050	Deferred Revenue					1,210,000		2,636,978				204,000	65,000		183,135			4,299,113
9704	Prior Years Surpluses	17,500	61,500	25,000	353,000		245,000		155,000	165,000	85,000		205,000	281,885		3,610,953	580,000	5,784,838
	Total Revenues	17,500	61,500	25,000	353,000	1,210,000	245,000	2,636,978	155,000	165,000	85,000	204,000	270,000	940,500	183,135	3,610,953	580,000	10,742,566

ACCT IIIIII	EXPENSES	DEPARTMENTS														Acct Total		
		1415 Lucky Creek Hydro	1425 Secret Beach Marina	3210 Capital Proj. Dev.	3223 Sec 38 Subdivision Expansion (Homelands)	3225 ICMS Water Reservoir Design	3226 New Government Building	3275 Macoah Lodge (formerly GAP Closing Gathering House)	3510 Public Works Yard	3520 Macoah Public Washroom	3530 Macoah Playground	4027 Regalia Retrofit	4541 Old Site Contamination (Toquaht Bay Marina)	8535 New Housing Construction	8537 IFI NRCAN Sawmill		8541 Secret Beach Development	8544 Secret Beach Offsite Utilities
7120	Administration					27,086												29,086
7125	Advertising/Appreciation/Promo							2,000										2,000
7130	Allocations																	-
7165	Application Fees																	-
7180	Audit & Accounting																	-
7212	Bank Charges & Interest																	-
7356	Construction																	-
7359	Consulting Contract	2,500	3,000	25,000	8,000	40,000	18,000	26,200	3,500	4,000	2,500	25,000	17,500		20,000	20,000	215,200	
7360	Consulting							25,000				20,000	10,000					55,000
7440	Distribution - Citizens																	-
7480	Dues & Memberships																	-
7558	Engineering		2,500		320,000	60,000	118,000	100,000	13,500	7,500		17,000	10,000	37,000	61,506	463,568		1,210,574
7568	Equipment Purchases					25,000					5,000		75,000		250,000			355,000
7570	Equipment Rental							10,000					17,000		25,000			52,000
7680	Fuel/Oil/Grease																	-
7864	Honoraria - Director																	-
7867	Honoraria - Committee																	-
7955	Insurances & Licences	10,000	6,000					5,000					2,000	1,500				24,500
8228	Legal Fees						4,000	5,000				25,000	5,000		25,000			64,000
8250	Loan Payment - Interest																	-
8251	Loan Payment - Principal																	-
8312	Materials and Supplies		25,000			10,000		300,000		35,000	60,000	20,000	560,000	75,000	100,000			1,185,000
8325	Meeting Expenses																	-
8670	Professional Fees	5,000			25,000	5,000	85,000	120,000	1,750	7,500		12,000	40,000	15,000	2,685	170,000		488,935
8671	Project Management																	-
8977	Short Term Citizen Contracts																	-
8978	Sub Contract		25,000			1,042,914	20,000	2,043,778	136,250	111,000	17,500	155,000	150,000	200,000	42,444	2,557,385	560,000	7,061,271
9070	Training																	-
9072	Travel - Staff																	-
9073	Travel - Director																	-
9075	Travel - Council & Executive																	-
9076	Travel - Committee																	-
9180	Utilities																	-
6610	Wages & Benefits																	-
	Total Expenses	17,500	61,500	25,000	353,000	1,210,000	245,000	2,636,978	155,000	165,000	85,000	204,000	270,000	940,500	183,135	3,610,953	580,000	10,742,566

Balanced?