

TOQUAHT NATION GOVERNMENT
ANNUAL BUDGET ACT, 2024-2025
TNS 1/2024



This law enacted on March 26th, 2024

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

DEPOSITED IN THE
REGISTRY OF LAWS AND
OFFICIAL RECORDS

ON March 28, 2024

Kristen Johnson
Signature of Law Clerk

TABLE OF CONTENTS

PART 1 - INTRODUCTORY PROVISIONS.....5

 Short title5

 Executive oversight5

 Adoption of annual budget5

 Commencement.....5

SCHEDULE 1 - ANNUAL BUDGET7

PART 1 - INTRODUCTORY PROVISIONS

Short title

1.1 This Act may be cited as the Annual Budget Act, 2024-2025.

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 2024-2025 fiscal year.

Specific purpose revenue

- 1.5** (a) Subject to subsection (b), if during the 2024-2025 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, 2024.

**SCHEDULE 1 - ANNUAL BUDGET
FOR THE TOQUAHT NATION FOR THE 2024-2025 FISCAL YEAR**



Schedule 1

**Toquaht Nation Government
Annual Budget
2024-25**



Table of Contents

Toquaht Nation Vision, Mission & Guiding Principles	4
Summary of Revenues & Expenses	6
Summary of Revenues, Expenses, Surpluses, Investments	7
Administration & Governance Department Outcomes	8
Administration & Governance Department Budget	9-11
Community Services Department Outcomes	12
Community Services Department Budget	13
Lands and Resources Department Outcomes	14
Lands and Resources Department Budget	15
Assets & Public Works Department Outcomes	16
Assets & Public Works Department Budget	17
Capital Projects Outcomes	18
Capital Projects Budget	19



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	264,650	0.92%
4210	FFA-BC-FUNDS Sch. F.1	17,176	0.06%
4250	FFA-CDA-FUNDS Sch. B, Table 1	5,786,190	20.15%
4202	ISC Funding	-	0.00%
4050	FA-OTHER-Education, SWOP, Bill C-92	36,181	0.13%
4250	Lifecycle Infrastructure/B22 Housing	1,942,556	6.76%
4310	NTC Child Welfare	-	0.00%
4615	DFO - SSI & AHRF	218,675	1.22%
5960	BC Gaming Revenue	350,000	0.00%
4350	NTC Health Canada (Safe H2O)	-	0.08%
4380	NTC Patient/IRS Travel Recoveries	24,000	0.01%
4390	NTC Patient Travel Admin Recoveries	2,424	0.04%
4610	Canada Food Inspection Agency	11,440	0.00%
4675	Cost Recoveries	900	0.00%
4765	Maa-nulth Treaty Society	80,000	
5960	Treaty Loan Payment Recoveries	-	0.00%
4250	Gaps Closing Plan	-	1.29%
4250	FFA-CDA-B22 ICIF Capital Housing Year 4	371,712	0.34%
5850	Rental Revenue	96,436	0.00%
5505	Loans & Grants	-	4.37%
5950	Interest Revenue	1,254,780	1.89%
5960	Other Revenue	543,100	
TOTAL REVENUE		11,000,220	

Estimated Available 2023-24 Surpluses			
	Operating Fund	-	0.00%
		-	0.00%
		-	0.00%

Other funding sources for 2024-25			
2050	Deferred Revenue PY	5,094,564	17.74%
9704	Transfer from PY Surplus and OSR	12,627,645	43.96%

Total Available Revenue & Surpluses	28,722,429	98.04%
	17,722,209	

Expenses		Total	%
Acct #	Description	Amount	
7120	Administration	52,299	0.18%
7125	Appreciation/Promotion	17,700	0.06%
7130	Allocations	-	0.00%
7140	Allowance - Comfort	1,600	0.01%
7150	Allowance - Grade 1 to 12	7,600	0.03%
7152	Allowance - Post Secondary	500	0.00%
7154	Allowance, Living - Post Secondary	115,500	0.40%
7165	Application Fees	-	0.00%
7180	Audit & Accounting	77,100	0.27%
7212	Bank Charges & Interest	10,560	0.04%
7230	Basic Needs & Prevention	10,000	0.03%
7260	Books & Supplies - Grade 1 to 12	3,800	0.01%
7261	Books & Supplies - ABE	-	0.00%
7262	Books & Supplies - Post Secondary	7,000	0.02%
7275	Bursaries	1,950	0.01%
7350	Clinical Supplies	-	0.00%
7355	Committed Funds	99,015	0.34%
7356	Construction	-	0.00%
7359	Consulting Contract	794,281	2.77%
7360	Consulting	712,980	2.48%
7362	Courier/Postage	2,000	0.01%
7390	Cultural/Ceremonial	32,000	0.11%
7440	Citizen Distribution/Christmas	252,000	0.88%
7460	Donations/Contributions	10,900	0.04%
7480	Dues/Memberships	45,584	0.16%
7500	Elders Grant	10,000	0.03%
7502	Elders Group & Supports	10,000	0.03%
7504	Elders Minor Home Repair	15,000	0.05%
7510	Emergency Hardship Fund	25,000	0.09%
7558	Engineering	586,600	2.04%
7568	Equipment Purchases	3,245,594	11.30%
7570	Equipment Rental	28,500	0.10%
7680	Fuel/Oil/Grease	16,000	0.06%
7682	Funerals	10,000	0.03%
7865	Honoraria - Council	348,103	1.21%
7866	Honoraria - Executive	-	0.00%
7867	Honoraria - Committee	38,550	0.13%
7868	Honoraria - Other	16,700	0.06%
7955	Insurance & Licences	118,197	0.41%
8010	Janitorial	12,000	0.04%
8228	Legal Fees	683,702	2.38%
8250	Lifecycle Infra/B22 Housing	2,942,556	10.24%
8251	Loan Payment - Principal	350,000	1.22%
8312	Material & Supplies	702,470	2.45%
8325	Meeting Expenses	98,900	0.34%
8400	Moorage	21,400	0.07%
8460	Non-insured Benefits	15,000	0.05%
8470	NTC Service Agreement	110,000	0.38%
8530	Office Supplies	13,000	0.05%
8670	Professional Fees	2,577,899	8.98%
8671	Project Management	5,500	0.02%
8672	Property Tax	25,000	0.09%
8825	Rent	108,000	0.38%
8828	Repairs & Maintenance	123,500	0.43%
8960	Social Assistance	47,000	0.16%
8977	Short Term Citizen Contracts	40,200	0.14%
8978	Sub Contract	10,695,800	37.24%
8990	Substance Use Supports	100,000	0.35%
9050	Team Toquaht Events	30,000	0.10%
9070	Training	77,000	0.27%
9072	Travel - Staff	43,800	0.15%
9075	Travel - Council & Executive	35,000	0.12%
9076	Travel - Committee	4,500	0.02%
9077	Travel - Citizens	33,000	0.11%
9079	Travel - Patient/IRS	24,000	0.08%
9082	Tuition - Post Secondary	110,000	0.38%
9180	Utilities	156,736	0.55%
9460	Youth Activity Expenses	10,000	0.03%
6610	Wages & Benefits	2,803,853	9.76%
			0.00%
	Rounding		0.00%
			0.00%
		28,722,429	100.00%

Estimated Surplus 2023-24 -

Toquaht Nation Government
 Operating Fund Budget
 Summary Schedule of Revenues, Expenditures, Surpluses and Investments
 Year Ending March 31, 2025

Revenue Source	Total	
FFA - CIRNAC	56%	6,157,902
FFA - CIRNAC - Lifecycle Infrastructure Fund	10%	1,092,402
FFA - CIRNAC - B22 Housing	5%	850,154
ISC Other	0%	36,181
BC Funds	3%	281,826
Interest Income - Leith Wheeler	1%	120,780
Own Source Revenues	1%	96,436
Nuu-chah-nulth Tribal Council	0%	26,424
Other	21%	2,338,115
	0%	-
Total New Revenue	97%	11,000,220

FFA	Other	DR + S	Total
6,157,902			6,157,902
1,092,402			1,092,402
850,154	-		850,154
	36,181		36,181
	281,826		281,826
	120,780		120,780
	96,436		96,436
	26,424		26,424
	2,338,115		2,338,115
	-		-
8,100,458	2,899,762		11,000,220

Total New Revenues		
	38%	11,000,220
Transfer from PY Surplus/OSR and Deferred Revenue	62%	17,722,209
Total New and Surplus Revenue:	100%	28,722,429

FFA	Other	DR + S	Total
8,100,458	2,899,762		11,000,220
		17,722,209	17,722,209
8,100,458	2,899,762	17,722,209	28,722,429

Programs	Page	Total Expenses	
Administration & Governance Department	8-11	28%	7,975,738
Community Services Department	12-13	5%	1,562,172
Lands & Resources Department	14-15	7%	1,893,756
Assets & Public Works Department	16-17	15%	4,365,662
Capital Projects	18-19	45%	12,925,100

FFA	Other	DR + S	Total
2,613,834	1,968,636	3,393,268	7,975,738
1,388,726	132,805	40,641	1,562,172
716,259	429,285	748,212	1,893,756
3,009,926	102,936	1,252,800	4,365,662
371,712	266,100	12,287,288	12,925,100

Total Expenses	100%	100%	28,722,429

8,100,458	2,899,762	17,722,209	28,722,429

TE/TN&SR	
Estimated Surplus	0%
ES/TN&SR	
Check	100%
	-
	28,722,429

0	-	-	-
8,100,458	2,899,762	17,722,209	28,722,429

Reserves & Investments	
B21 Lifecycle Infrastructure Fund	1,092,402
B22 Housing	850,154
ICWSS/DFO TMX	1,000,000
RRS Investment in QST	60,000
Total Reserves & Investments	3,002,556

Investment in Implementation Fund	-
-----------------------------------	---

Total Investments	3,002,556
--------------------------	------------------

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 & Governance 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, 2025

ADMINISTRATION & GOVERNANCE CORE DEPARTMENTS

		<i>9010 Treaty Implementation Committee</i>			<i>9020 Citizenship & Enrollment</i>				
		DEPARTMENTS							
<i>9010 Standing Committee on Finance</i>		<i>9010 Standing Committee on Ec Dev</i>		<i>9010 Toquaht Taxation Authority</i>					
ACCT ↓↓↓↓↓	REVENUE SOURCES	9090 ADMIN	9020 RECORDS & REGISTRIES	9010 GOV	9095 CAPACITY ACTION PLAN	1400 ECONOMIC DEVELOPMENT	1135 IMP	1137 ADMIN REVIEW BOARD	Acct Total
4250	FFA-CDA-FUNDS Sch. B, Table B.1	683,061	178,825	693,775	105,000	171,824	728,050	6,800	2,567,334
4210	FFA-BC-FUNDS RECEIVED (Sch. F.1)					17,176			17,176
4202	Gov Can Specific Claims								-
4205	Gov Can FNGST								-
4250	FFA-CDA-FUNDS Sch. G, Para 5								-
4110	Province of BC						5,480		5,480
4115	BC Gaming								-
4675	Cost Recoveries								-
4765	Maa-nulth Treaty Society						80,000		80,000
5850	Rental Income								-
5855	Transfer Fees								-
5950	Interest Income	1,134,000					120,780		1,254,780
5960	Other Revenue	1,200							1,200
2050	Deferred Revenue				70,000				70,000
9704	Prior Years Surpluses								-
	Total Revenues	1,818,261	178,825	693,775	175,000	189,000	934,310	6,800	3,995,970

- 1135 Enforcement Advisory Committee*
- 1135 Treaty / Joint Implementation Committees*
- 1135 Qaa-caa 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		2,100					77,100
7212	Bank Charges & Interest	10,500					60		10,560
7355	Committed Funds								-
7359	Consulting Contract	188,500		108,000	140,000				436,500
7360	Consulting	65,000		25,000		30,000	80,000		200,000
7362	Courier/Postage	2,000							2,000
7390	Cultural Activities			10,000					10,000
7440	Distributions	252,000							252,000
7460	Donations/Contributions			1,400					1,400
7480	Dues/Memberships	37,278		1,001					38,279
7568	Equipment Purchases	52,810	25,000						77,810
7570	Equipment Rental	10,000							10,000
7865	Honoraria - Council			348,103					348,103
7866	Honoraria - Exec								-
7867	Honoraria - Committee		900	23,400			7,800	1,800	33,900
7955	Insurances & Licences	90,000							90,000
8010	Janitorial	12,000							12,000
8228	Legal Fees	10,000	33,000	50,000		150,000	65,000	5,000	313,000
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	12,000							12,000
8670	Professional Fees	27,500		20,000		9,000	780,000		836,500
8825	Rent	108,000							108,000
8828	Repairs & Maintenance	9,500							9,500
8977	Short Term Citizen Contract	700							700
8978	Sub Contract								-
9050	Team Toquaht Events	10,000			20,000				30,000
9070	Training	20,000		10,000	15,000				45,000
9072	Travel - Staff	18,000							18,000
9075	Travel - Council & Executive			35,000					35,000
9076	Travel - Committee			1,550			1,450		3,000
9077	Travel - Citizens			2,500					2,500
9180	Utilities	25,000		6,000					31,000
6610	Wages & Benefits	763,473	119,925	9,721	-				893,118
	Total Expenses	1,818,261	178,825	693,775	175,000	189,000	934,310	6,800	3,995,970

Balanced?



Administration & Governance 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 1 year 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, 2025

ADMINISTRATION & GOVERNANCE INTERIM DEPARTMENTS										ADMIN & GOV CORE DEP	ACCUMULATED ADMIN & GOV
ACCT # # # # #	REVENUE SOURCES	DEPARTMENTS							Acct Total	Total from Admin & Gov Core Page	Accumulated Total for Admin & Gov
		8150 NRT DECLARATION ACT	9015 FISCAL POLICY PROCESS ASSESSMENTS	9005 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			46,500					46,500	2,567,334	2,613,834
4210	FFA-BC-FUNDS RECEIVED (Sch. F.1)								-	17,176	17,176
4202	Gov Can Specific Claims						-		-	-	-
4205	Gov Can FNGST								-	-	-
4250	FFA-CDA-FUNDS Sch. G, Para 5								-	-	-
4120	Province of BC								-	5,480	5,480
4115	BC Gaming				350,000				350,000	-	350,000
4675	Cost Recoveries								-	-	-
4765	Maa-nulth Treaty Society								-	80,000	80,000
5850	Rental Income								-	-	-
5855	Transfer Fees								-	-	-
5950	Interest Income								-	1,254,780	1,254,780
5960	Other Revenue	260,000							260,000	1,200	261,200
2050	Deferred Revenue	226,281	437,000		1,453,228	100,000	6,759	1,100,000	3,323,268	70,000	3,393,268
9704	Prior Years Surpluses								-	-	-
	Total Revenues	486,281	437,000	46,500	1,803,228	100,000	6,759	1,100,000	3,979,768	3,995,970	7,975,738

ADMINISTRATION & GOVERNANCE INTERIM DEPARTMENTS										ADMIN & GOV CORE DEP	ACCUMULATED ADMIN & GOV
ACCT # # # # #	EXPENSES	DEPARTMENTS							Acct Total	Total from Admin & Gov Core Page	Accumulated Total for Admin & Gov
		8150 NRT DECLARATION ACT	9015 FISCAL POLICY PROCESS ASSESSMENTS	9005 MA MOOK NATURAL RESOURCES	9030 BCFN GAMING	9040 MAJOR PROJECT BENEFITS	1122 SPECIFIC CLAIMS - MAGGIE LAKE	1130 WIPG (TMX) DUE DILIGENCE			
7120	Administration	26,000							26,000	-	26,000
7125	Advertising/Appreciation/Promo								-	15,000	15,000
7180	Audit & Accounting								-	77,100	77,100
7212	Bank Charges & Interest								-	10,560	10,560
7355	Committed Funds (Rplc Reserve)								-	-	-
7359	Consulting Contract	92,281							92,281	436,500	528,781
7360	Consulting	90,961							90,961	200,000	290,961
7362	Courier/Postage								-	2,000	2,000
7390	Cultural Activities								-	10,000	10,000
7440	Distributions								-	252,000	252,000
7460	Donations/Contributions								-	1,400	1,400
7480	Dues/Memberships								-	38,279	38,279
7568	Equipment Purchases				1,803,228				1,803,228	77,810	1,881,038
7570	Equipment Rental								-	10,000	10,000
7865	Honoraria - Council								-	348,103	348,103
7866	Honoraria - Exec								-	-	-
7867	Honoraria - Committee								-	33,900	33,900
7955	Insurances & Licences								-	90,000	90,000
8010	Janitorial								-	12,000	12,000
8228	Legal Fees	100,000		25,000			6,759		131,759	313,000	444,759
8250	ICWSS/DFO							1,000,000	1,000,000	-	1,000,000
8251	Loan Payment - Principal								-	-	-
8312	Materials and Supplies								-	1,500	1,500
8325	Meeting Expense								-	42,500	42,500
8530	Office Supplies								-	12,000	12,000
8670	Professional Fees	86,078	437,000	21,500					744,578	836,500	1,581,078
8825	Rent								-	108,000	108,000
8828	Repairs & Maintenance								-	9,500	9,500
8977	Short Term Citizen Contract								-	700	700
8978	Sub Contract								-	-	-
9050	Team Toquaht Events								-	30,000	30,000
9070	Training								-	45,000	45,000
9072	Travel - Staff								-	18,000	18,000
9075	Travel - Council & Executive								-	35,000	35,000
9076	Travel - Committee								-	3,000	3,000
9077	Travel - Citizens								-	2,500	2,500
9180	Utilities								-	31,000	31,000
6610	Wages & Benefits	90,961							90,961	893,118	984,079
	Total Expenses	486,281	437,000	46,500	1,803,228	100,000	6,759	1,100,000	3,979,768	3,995,970	7,975,738



Community Services Department Outcomes

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

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 'tūk'aaʔaḥ children and youth are not at risk from the negative effects of 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 2024. We have a mental health and child/family worker who can provide one-on-one support in and out of community, and who can connect citizens local support where the family resides. We also support the annual Tlu-pitch games and try our best to sponsor a few youths to attend the Gathering our Voices youth conference.

Education & Training

TNG has revised its K-12 and post-secondary policies to be more inclusive and better meet the diverse needs of Toquaht learners.

The post-secondary policy was implemented last April and has provided more financial support as well as improving emotional and mental support so students will be successful. We increased this year's budget for the post-secondary book and costs for private tutors and can cover and/or reimburse the costs of transportation including parking. We have increased the budget to the Youth Recreation Fund to include all youth and not subject to students only. We have a dedicated Education Coordinator to provide one-on-one support to students.

Ciiqiiqasa (Language)

'tūk'aaʔaḥ are committed to revitalizing our language by preserving, learning, and teaching nuučaḥnut through the practices of speaking, thinking, hearing and seeing. This year we will be continuing weekly language gatherings and incorporating language activities more thoughtfully into our regular programming. In addition, inviting Yuufuʔiifʔaḥ language group regularly to increase our fluency.

Culture

Practicing our culture is vital to 'tūk'aaʔaḥ wellbeing. We offer Comfort, Culture, and Wellness programs that include culture group sessions at Macoah and in Port Alberni. We want to provide citizens with opportunities to be on 'tūk'aaʔaḥ lands and will be doing some land-based programs that focus on health and healing. Introduction of Uu-stak-yuu to citizens and community to work collaboratively to strengthen our own traditional health and wellness services, and to support our growth.

Citizen Services

We continue to offer our monthly Elders group at Macoah. This year we plan to sponsor 3-4 elders to attend the Elder's Gathering in summer 2024. We have implemented new programs that support Elder health and safety by making minor modifications to their homes so they can live independently for longer. In terms of mental health and well-being, we have a Mental Health Outreach Worker who will be offering one-on-one support and group activities to support mental, emotional, and spiritual well-being. We are actively decreasing barriers for citizens who want to improve their health through addictions recovery. Lastly, we are inviting alternative health service providers to offer acupuncture, trauma-informed yoga and chiropractor services to Macoah.

Toquaht Nation Government
Operating Fund Budget
Schedule of Revenue and Expenses
Year Ending March 31, 2025

COMMUNITY SERVICES DEPARTMENT

1625 *Community Emergency Preparedness*

ACCT 	REVENUE SOURCES	DEPARTMENTS								Acct Total
		1620 COMMUNITY SERVICES ADMIN	1600 HEALTH	8100 CHILD & FAMILY WELLNESS	8200 EARLY LEARNING & CHILD CARE	8220 EDUCATION & TRAINING	8510 LANGUAGE	8520 CULTURE	8710 CITIZEN SERVICES	
4250	FFA-CDA-FUNDS Sch. B, Table B.1	212,998	265,953	131,165		356,538	170,022	30,500	221,550	1,388,726
4255	ISC - Other			20,581		-				20,581
4110	Province of BC				85,800					85,800
4310	NTC Child Welfare			-						-
4675	Cost Recoveries									-
4380	NTC Patient/IRS Travel Reimb		24,000							24,000
4390	NTC Patient Travel Admin Recover		2,424							2,424
5960	Other Revenue									-
2050	Deferred Revenue				40,641					40,641
9704	Prior Years Surplus									-
	Total Revenues	212,998	292,377	151,746	126,441	356,538	170,022	30,500	221,550	1,562,172

1620 *CBT Board of Directors*

1,562,172

1620 *CBT Cultural Committee*

ACCT 	EXPENSES	DEPARTMENTS								Acct Total
		COMMUNITY SERVICES ADMIN	HEALTH	CHILD & FAMILY WELLNESS	EARLY LEARNING & CHILD CARE	EDUCATION & TRAINING	LANGUAGE	CULTURE	CITIZEN SERVICES	
7120	Administration				8,580					8,580
7140	Allowance - Comfort							1,600		1,600
7150	Allowance - Grade K to 12					7,600				7,600
7152	Allowance - Graduation					500				500
7154	Allowance, Living - Post Secondary					115,500				115,500
7230	Basic Needs & Prevention			10,000						10,000
7260	Books & Supplies - Grade K to 12					3,800				3,800
7261	Books & Supplies - ABE									-
7262	Books & Supplies - Post Secondary					7,000				7,000
7275	Bursaries								1,950	1,950
7359	Consulting Contract			5,000						5,000
7360	Consulting	5,000			25,000		39,000			69,000
7390	Cultural Activities			10,000				10,000		20,000
7440	Distributions									-
7460	Donations/Contributions								1,000	1,000
7480	Dues & Memberships						600			600
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				20,440					20,440
7682	Funerals								10,000	10,000
7867	Honoraria - Committee									-
7868	Honoraria - Other						6,000	3,500		9,500
7955	Insurances & Licences									-
8228	Legal Fees			5,000						5,000
8312	Materials and Supplies	1,500	3,000		15,000	5,000	1,000	2,500		28,000
8325	Mtgs & Wkshps, Community Events		11,000	3,000	3,000		3,000	10,000		30,000
8460	Non Insured Benefits		15,000							15,000
8470	NTC Service Agreement		107,650	850		1,500				110,000
8530	Office Supplies	1,000								1,000
8670	Professional Fees		10,000		48,421					58,421
8671	Project Management				5,500					5,500
8960	Social Assistance								47,000	47,000
8977	Short Term Contracts		15,000							15,000
8978	Sub Contract		8,000			5,000				13,000
8990	Substance Use Supports								100,000	100,000
9070	Training	5,000				3,000				8,000
9072	Travel - Staff	2,000	2,500	6,000	500		1,000	2,000		14,000
9075	Travel - Council & Executive									-
9076	Travel - Committee	600								600
9077	Travel - Citizens & Other		15,000	1,000		5,000	2,000	2,500		25,500
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		600				5,400
9460	Youth Recreation (up to age 26)					10,000				10,000
6610	Wages & Benefits	195,498	80,027	109,696		82,038	117,422			584,681
	Total Expenses	212,998	292,377	151,746	126,441	356,538	170,022	30,500	221,550	1,562,172

1,562,172

Balanced?



Lands and Resources Outcomes

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

Lands Administration

The Lands & Resources department is responsible for the administration of all licences and dispositions relating to Toquaht lands, including the maintenance of lands records and registries. We support sustainable development by balancing use and conservation of resources in the ҺaaҺuuuli. We continue to increase signage, taking care to add cultural and language components throughout Toquaht lands. We will continue updating the Official Community Plan and develop and implement a Business Licensing system.

Domestic Harvest & Resources

Managing and monitoring fisheries, wildlife, and migratory bird activities in the ҺaaҺuuuli is critical to good resource management. We continue to monitor wildlife populations on land and sea, such as deer, elk, herring and clam and will assist Yuulu?iif?ath with their elk translocation efforts. The Lands & Resources department manages both the Nation and citizen's harvesting activities. Our goal is to support access to traditional foods and honour Toquaht culture. We strive to harvest and distribute as much of our allocated fish species as possible in accordance with our Fish Distribution Policy. We continue to develop stream restoration plans in partnership with Redd Fish Restoration (formerly West Coast Forest Society).

Marine Stewardship

The marine stewardship continues to grow this year. The Marine Stewardship Technician was hired to enhance the monitoring and management activities of marine and terrestrial resources, and to support enforcement. We are developing and implementing an inventory of stream restoration and salmon enhancement that can be used to prioritize projects within our ҺaaҺuuuli. We are maintaining a presence on the lands and seas and coordinating with enforcement agencies. We also assist with conducting surveys of wildlife populations on land and sea and with the domestic harvesting for distribution to citizens.

TSL Logging

Resources here are provided to monitor tree planting programs on TSL and for road maintenance as needed.

Old IT Lands

In 2020 TNG purchased 5 parcels of lands from Mosaic (formally Island Timberlands) that have now been added to our TSL. This department pays for the debt servicing on those lands. To date, this expenditure has been covered by the treaty loan reimbursement provided by Canada.

Toquaht Nation Government
Operating Fund Budget
Schedule of Revenue and Expenses
Year Ending March 31, 2025

LANDS AND RESOURCES DEPARTMENT

NCN Herring Committee

7310 Thornton Creek Hatchery Committee

ACCT ↓↓↓↓↓	REVENUE SOURCES	DEPARTMENTS						Acct Total
		8540 LANDS ADMIN	8560 SSI MARINE STEWARDS SHIP	8561 TN MARINE STEWARDS HIP	7310 DOMESTIC HARVEST & RESOURCES	7315 AQUATIC HABITAT RESTORE	1440 TSL LOGGING	
4250	FFA-CDA-FUNDS Sch. B, Table B.1	425,624		155,434	130,200		5,000	716,259
4110	Province of BC				173,370			173,370
4050	INAC - OWE							-
4615	DFO - SSI & AHRF		137,689			80,986		218,675
4350	NTC Health Canada	-						-
4610	Canada Food Inspection Agency			11,440				11,440
4675	Cost Recoveries							-
5855	Transfer Fees							-
5850	Rental Income				10,000			10,000
5950	Other Income	15,800						15,800
2050	Deferred Revenue	10,000			74,015	314,197	350,000	748,212
9704	Prior Years Surpluses							-
Total Revenues		451,424	137,689	166,874	387,585	395,183	5,000	1,893,756

1,893,756

ACCT ↓↓↓↓↓	EXPENSES	DEPARTMENTS						Acct Total
		LANDS ADMIN	SSI MARINE STEWARDS SHIP	TN MARINE STEWARDS HIP	DOMESTIC HARVEST & RESOURCES	AQUATIC HABITAT RESTORE	TSL LOGGING	
7120	Administration		10,000			7,719		17,719
7125	Advertising/Appreciation/Promo							-
7355	Committed Funds				74,015			74,015
7360	Consulting	25,000			188,370	18,149	5,000	236,519
7362	Courier/Postage							-
7390	Cultural/Ceremonial					2,000		2,000
7460	Donations/Contributions				8,500			8,500
7480	Dues/Memberships	5,000						5,000
7568	Equipment Purchases	10,000		10,000	10,000	13,616		43,616
7570	Equipment Rental				3,500			3,500
7680	Fuel/Oil/Grease			10,000				10,000
7865	Honoraria - Council							-
7867	Honoraria - Committee				2,400			2,400
7955	Insurances & Licences		5,297	5,500	400			11,197
8228	Legal Fees	15,000			15,000			30,000
8250	Loan Payment - Interest							-
8251	Loan Payment - Principal						350,000	350,000
8312	Materials and Supplies	1,500		5,000	5,000			11,500
8325	Meeting Expense	20,000		500	1,500			22,000
8400	Moorage		1,400	20,000				21,400
8670	Professional Fees	5,000			30,000	343,699		378,699
8672	Property Tax	25,000						25,000
8828	Repairs and Maintenance		25,000	5,000		10,000		40,000
8977	Short Term Citizen Contracts			2,500	7,000			9,500
8978	Sub Contract	5,000			35,000			40,000
9070	Training	10,000		3,000				13,000
9072	Travel - Staff	3,000			6,000			9,000
9075	Travel - Council & Executive							-
9076	Travel - Committee				900			900
9180	Utilities	3,600		2,400				6,000
6610	Wages & Benefits	323,324	95,992	102,974				522,291
Total Expenses		451,424	137,689	166,874	387,585	395,183	5,000	1,893,756

1,893,756

Balanced? - - - - -



Assets & Public Works Department Outcomes

Asset Management (AM) is the continuous process of making informed capital and operational decisions about assets to deliver services in a way that considers current and future levels of service, manages risks and opportunities, and lifecycle costs to make the best use of the Nation's resources.

Asset Management

With the creation of a new department, coordination between Finance and Assets will be high priority. New software is being sought to better track expenses to each specific asset along with a GIS database. With this in place, TNG will be in a good place to better plan and save for future growth, repair and maintenance, and replacement of assets.

New assets to track in the new fiscal year include the extension of the water and sewer to Secret Beach Campground, 'tuk*aa?at̓iic hišimyiyak (new community hall), 12 room Macoah Lodge, washroom facility, outdoor playground, and the Marine Stewardship/Public Works building.

New staff positions have been requested to maintain rental housing, landscaping (including installing fences and building sheds), and to start code compliance requirements such as regular checks on emergency exit lighting, fire extinguishers, smoke/CO2 detectors, etc. Staff are required to ensure assets and infrastructure are maintained and repaired as needed.

TNG is investing future funding towards the eventual replacement of assets and infrastructure at a good rate.

Public Works

The public works department is certified thru the EOCP to operate and maintain both the water and wastewater treatment facilities. These systems saw a large expansion into Secret Beach Campground along with a new larger water tank and will require full-time attention of the certified staff.

Continued water and sewer outfall testing is required and is monitored by staff. Having safe, potable water for the Macoah community is essential. Water testing will be in conjunction with requirements from FNHA while sewer testing will be in conjunction with Provincial regulations. Both water and wastewater treatment facilities will also receive updated connectivity by switching from Explore to Starlink. More certified staff are required and may be sought in future fiscal years and for retirement or staff transitioning planning. With additional staff, the need for more vehicles is also needed.

External contracts will be in place for electrician and PLC services for both water and wastewater treatment plants, Macoah road grading, roadside brushing and water intake clearing.

Rental Housing

Toquaht Nations is committed to providing safe and affordable housing to citizens. All units are currently filled with tenants. Quarterly inspections of HRV/HVAC systems will be in place along with annual inspections and battery replacements in the smoke/CO2 detectors. Minor repairs and maintenance will be conducted as needed. A small supply of hot water tanks may be required as the current tanks are nearing 7 years old. We have also seen an increase in appliance failures, so new appliances will be purchased as required.

Internet

For the 2024-25 fiscal year, TNG will continue to provide internet to Macoah residents free of charge. The Connected Coast project is on-going which will secure fibre optic connections for Macoah and Secret Beach and will greatly improve connectivity on Toquaht lands.

Emergency Management

Toquaht Nation is committed to providing Macoah citizens with certainty of trained personnel for a variety of emergency situations. Holistic Emergency Preparedness & Response is providing quarterly training for the MET and EOC teams while also providing state of the art equipment. Training for the MET team will include helicopter cross-training with external agencies (Squadron 447/Comox, WISAR).

This year we will be setting up a new muster station and cleaning out old containers, utilizing 2 new containers. These containers hold emergency supplies for the community.

Two events we will be hosting within Macoah include the Hike to High Ground and Great Shake Out Earthquake Drill.

Toquaht Nation Government
 Operating Fund Budget
 Schedule of Revenue and Expenses
 Year Ending March 31, 2025

ASSETS & PUBLIC WORKS DEPARTMENT

ACCT ↓↓↓↓↓	REVENUE SOURCES	1625 EMERGENCY MNGMT	8530 GENERAL PUBLIC WORKS	8550 WATER PUBLIC WORKS	8555 SEWER PUBLIC WORKS	8565 ASSET MANAGEMENT	3400 RENTAL HOUSING	8570 MACOAH INTERNET	Acct Total
4250	FFA-CDA-FUNDS Sch. B, Table B.1	249,936	557,366	16,600	86,200	108,668		48,600	1,067,370
4250	FFA-CDA-Lifecycle Infrastructure					1,092,402			1,092,402
4250	FFA-CDA-B22 Housing					850,154			850,154
4110	Province of BC								-
4050	INAC - OWE			7,800	7,800				15,600
4615	DFO - SSI & AHRF								-
4350	NTC Health Canada								-
4610	Canada Food Inspection Agency								-
4675	Cost Recoveries		900						900
5855	Transfer Fees								-
5850	Rental Income						86,436		86,436
5950	Other Income								-
2050	Deferred Revenue	162,443				750,000			912,443
9704	Prior Years Surpluses					340,357	-	-	340,357
	Total Revenues	412,379	558,266	24,400	94,000	3,141,581	86,436	48,600	4,365,662

Check

4,365,662

ACCT ↓↓↓↓↓	EXPENSES	EMERGENCY MNGMT	GENERAL PUBLIC WORKS	WATER PUBLIC WORKS	SEWER PUBLIC WORKS	ASSET MANAGEMENT	RENTAL HOUSING	MACOAH INTERNET	Acct Total
7120	Administration								-
7125	Advertising/Appreciation/Promo								-
7355	Committed Funds					25,000			25,000
7360	Consulting	45,000	22,500				20,000		87,500
7362	Courier/Postage								-
7390	Cultural/Ceremonial								-
7460	Donations/Contributions								-
7480	Dues/Memberships	1,215	490						1,705
7568	Equipment Purchases	20,000	52,500		3,000	755,000		5,000	835,500
7570	Equipment Rental		2,500		5,000				7,500
7680	Fuel/Oil/Grease	500	4,000		1,500				6,000
7867	Honoraria - Committee						2,250		2,250
7868	Honoraria - Other	7,200							7,200
7955	Insurances & Licences	1,000	6,000						7,000
8228	Legal Fees	117,443						15,000	132,443
8250	Lifecycle Infra/B22 Housing					1,942,556			1,942,556
8251	Loan Payment - Interest								-
8312	Materials and Supplies	31,070	3,000	900	5,000	5,000	15,000		59,970
8325	Meeting Expense	4,400							4,400
8400	Moorage								-
8670	Professional Fees	157,701		3,500	44,000	20,000		10,000	235,201
8672	Property Tax								-
8828	Repairs and Maintenance		10,000	5,000	19,000	15,000	25,000		74,000
8977	Short Term Citizen Contracts		15,000						15,000
8978	Sub Contract	10,000	30,000	11,000	7,500	18,000			76,500
9070	Training	6,000	5,000						11,000
9072	Travel - Staff		1,300		1,000		500		2,800
9076	Travel - Committees								-
9077	Travel - Other	5,000							5,000
9180	Utilities	5,850	25,000	4,000	8,000	29,200	23,686	18,600	114,336
6610	Wages & Benefits		380,976	-	-	331,825	-	-	712,801
	Total Expenses	412,379	558,266	24,400	94,000	3,141,581	86,436	48,600	4,365,662

Check

4,365,662

Balanced?

- - - - -



Capital Project Outcomes

Lucky Creek Hydro

The aim for 2024-25 is to complete the data collection and archival storage. We will also pursue a \$270,000 funding application from NRT to advance design and environmental research.

Secret Beach Marina

The objectives for this fiscal year are to complete all required annual maintenance, meet with BC to continue to negotiate the annual rental payment that will be made to BC for the marina's foreshore lease, and to advance the design and construction of a new parking area for vehicle and boat trailer parking.

Capital Projects

The objectives for 2024-25 are to liaise with ISC and other funding agencies and pursue various funding opportunities for Capital Projects and Ec Dev initiatives.

Section 38 Subdivision Design

The design for the new housing development above Macoah is now at 90% complete. There is no construction planned for the 2024-25 fiscal year. The objectives for this year are to complete the detailed design reviews (take the design to 100%), and then pursue various funding opportunities for the construction budgets.

Macoah Water Reservoir

The construction is now substantially complete. The objectives for the 2024-25 fiscal year are to refine any operational issues. We have also submitted a new funding application to ISC to request support for the replacement of the Supervisory Control and Data Acquisition (SCADA) system in the water treatment plant.

New Government Building

Note that Toquaht is currently reviewing the best path forward and the architect is reviewing phasing options and associated budgets. This review will include a projection for the short, medium, and long-term staffing needs. The draft objectives below assume that the construction will be spread over the next 3 fiscal years.

The goals for 2024-25 are to complete the geotechnical review and finalize the preferred building design. Construction for this year is anticipated to include excavation, all foundation concrete and backfill.

Macoah Lodge (12 Plex)

This building is now at "lock up" stage. The goals for 2024-25 are to complete building construction, parking lot, and landscaping as well as the interior design and other finishing work. This building is scheduled for completion in late spring 2024.

Public Works Yard

The construction of this building began in mid-February 2024. The objectives for 2024-25 are to complete all construction and have the building ready for occupancy by September 2024.

Macoah Public Washroom

This building has gone through various design changes. The final design is now in hand. The goals for 2024-25 are to complete the building construction and landscaping this fiscal year.

Macoah Playground

The goals for 2024-25 are to complete site preparation, construct the timber frame cover for the outdoor fitness equipment, purchase and install all playground and fitness equipment, and complete landscaping, etc.

"Old" Toquaht Bay Campsite Remediation

For 2024-25 the plan is to continue the comprehensive review of the Draft Remediation Action Plan (RAP) being developed by BC. This document will form the basis for the remediation Detailed Design. BC will release a Request for Proposals (RFP) to qualified engineering firms to complete the detailed remediation design. Toquaht will have an opportunity to review and comment on this design at every stage in its development.

New Houses at Macoah

The first 3 or 4 houses that were planned in this program are now complete. For 2024-25 we are aiming to complete the engineering and design for the 4th house. Designs are now under review with construction anticipated this summer.

Secret Beach Development

The underground services for Phase 1 are not substantially complete. The objectives for 2024-25 are to complete Phase 1 hydro service (35 lots), construct Phase 2 (41 lots), and pave both Phases at the same time in spring 2025. This will also provide all services required for the construction of the new Toquaht Government Building.

Secret Beach Off-Site Services

The goals for 2024-25 are to complete the engineering services required for the Construction Phase and Record Drawing, extend the sewer and water from the Secret Beach sani-dump to the marina (+/- 1km), clear the BC Hydro Right-of-Way from Secret Beach Marina to the Log Sort, and install the required BC Hydro underground crossings (5) across the Maggie Road. Additionally, a biologist will complete a Construction Management Plan and conduct environmental monitoring during construction.

Secret Beach Playground

The goals for 2024-25 are to complete site preparation, construct the timber frame cover for the outdoor fitness equipment, purchase and install all playground and fitness equipment, and complete landscaping, etc.

Toquaht Nation Government
Operating Fund Budget
Schedule of Revenue and Expenses
Year Ending March 31, 2025

CAPITAL PROJECTS DEPARTMENT

ACCT II II II II	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 - Qiyuus	3510 Public Works Yard	3520 Macoah Public Washroom	3530 Macoah Playground	8535 ICIF Housing (B21)	4541 Old Site Contamination (Toquaht Bay Marina)	8541 Secret Beach Development	8544 Secret Beach Offsite Utilities		8547 Secret Beach Playground				
4250	FFA-CDA-FUNDS Sch. B, Table B.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4250	FFA-CDA-FUNDS Sch. G, Para G.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4010	ISC Funding																				371,712
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	266,100																			
2050	Deferred Revenue																				
9704	Prior Years Surpluses	42,000	272,500	65,000	30,000	34,000	2,000,000	856,500	1,641,500	369,000	542,500	274,288	120,000	4,300,000	1,050,000	690,000					12,287,288
	Total Revenues	308,100	272,500	65,000	30,000	34,000	2,000,000	856,500	1,641,500	369,000	542,500	646,000	120,000	4,300,000	1,050,000	690,000					12,925,100

ACCT II II II II	EXPENSES	DEPARTMENTS														Acct Total							
		Lucky Creek Hydro	Secret Beach Marina	Capital Proj. Dev.	Sec 38 Subdivision Expansion (Homelands)	ICMS Water Reservoir Design	New Government Building	Macoah Lodge - Qiyuus	Public Works Yard	Macoah Public Washroom	Macoah Playground	ICIF Housing (B21)	Old Site Contamination (Toquaht Bay Marina)	Secret Beach Development	Secret Beach Offsite Utilities		Secret Beach Playground						
7120	Administration																						
7125	Advertising/Appreciation/Promo							2,000													700	2,700	
7130	Allocations																						
7165	Application Fees																						
7180	Audit & Accounting																						
7212	Bank Charges & Interest																						
7356	Construction																						
7359	Consulting Contract	1,500	4,000	65,000	10,000	4,000	12,000	26,500	4,000	2,500	5,000	25,000	70,000	25,000	6,000							260,500	
7360	Consulting						5,000				4,000	20,000											29,000
7440	Distribution - Citizens																						
7480	Dues & Memberships																						
7558	Engineering	299,600	1,500		20,000	25,000	40,000	60,000	7,500		5,000	10,000	35,000	75,000	8,000								586,600
7568	Equipment Purchases								80,000		285,000												465,000
7570	Equipment Rental						2,500						5,000										7,500
7680	Fuel/Oil/Grease																						
7864	Honoraria - Director																						
7867	Honoraria - Committee																						
7955	Insurances & Licences	2,500	2,000				5,000				500												10,000
8228	Legal Fees						5,000				1,500	25,000	40,000										71,500
8250	Loan Payment - Interest																						
8251	Loan Payment - Principal																						
8312	Materials and Supplies		6,500			5,000	100,000	200,000	55,000	60,000	50,000		25,000		100,000								601,500
8325	Meeting Expenses																						
8670	Professional Fees	4,500					35,000	25,000	7,500		5,000	40,000	200,000	7,500									324,500
8671	Project Management																						
8977	Short Term Citizen Contracts																						
8978	Sub Contract		258,500				2,000,000	650,000	1,250,000	295,000	195,000	575,000	3,925,000	942,500	475,300								10,566,300
9070	Training																						
9072	Travel - Staff																						
9073	Travel - Director																						
9075	Travel - Council & Executive																						
9076	Travel - Committee																						
9180	Utilities																						
6610	Wages & Benefits																						
	Total Expenses	308,100	272,500	65,000	30,000	34,000	2,000,000	856,500	1,641,500	369,000	542,500	646,000	120,000	4,300,000	1,050,000	690,000					12,925,100		

Balanced? - - - - -