
THAT Council receive the recommendation from the standing committee on finance and resolve to enact the of Five-Year Financial Plan Act 2025-2026 to 2029-2030 in the form now laid before the Council as TNS 2/2025 of the Toquaht Nation.

- 3) **INFORMATION FOR RECEIPT**
- 4) **CORRESPONDANCE FOR RECEIPT**
- 5) **QUARTERLY DEPARTMENT REPORTS**
- 6) **LATE ADDITIONS**

Additions/deletions

-
-

Adjourn meeting

Council

Wednesday March 19th, 2025

Meeting by Zoom

DRAFT Meeting Minutes

Present: Noah Plonka, Lisa Morgan, Kirsten Johnsen, Anne Mack, Kevin Mack

Absent: Donna Monteith

Guest:

Chair: Kirsten Johnsen

Recorder: Tina Gammel

Quorum was present throughout the meeting

Convened 4:00 p.m.

Agenda adopted by consensus

Minutes from February 27, 2025 approved by consensus

STARTS CM00699

1) PETITIONS, DELEGATIONS & PRESENTATIONS

2) REQUEST FOR DECISION AND LEGISLATION

a) Request for Decision

- i) 2nd Reading of Annual Budget Act 2025-2026**
- ii) Receive recommendation for the Finance Committee**
 - (1) Kevin gives details of Finance Committee meeting**
 - (a) Meetings on March 4th and March 13th**
 - (b) Directors presented their department budgets**
 - (i) Administration & Governance Department**
 - (ii) Community Services Department**
 - (iii) Lands & Resources Departments**
 - (iv) Assets & Public Works Departments**
 - (v) Capital Projects**
 - (c) Committee reviewed some items to update and change**
 - (i) Page 19: Distributions amount was updated**
 - (ii) Page 25: SSI Marine Stewardship was funded by FFA. The dollar amount was moved to Marine Stewardship instead.**
 - (iii) Page 29: Capital Projects:**
 - 1. The committee reviewed projects funded by the previous year's surplus and decided what takes priority. The new government building is a priority and got 8.7 million Dollars from the previous year's revenue surplus.
 - 2. Departments with red cells are not a priority now and will not get any surplus money as a precaution to potential overspending.
 - (d) Kirsten notes that some areas of Page 17, "Operating Fund Budget" can potentially get funding instead of using our surplus revenue. Kevin adds that this is not the way to operate and that there needs to be new money coming**

in to cover certain costs. Capital Projects for example are covered by our surplus by 47%.

- (e) Finance Committee recommends to Council to approve budget as presented, with minor amendments possibly made between now and the 3rd reading.

iii) Send Annual Budget Act to the People's Assembly

From the March 13th 2025, Standing Committee on Finance Meeting:

MOVED: Kevin Mack

SECONDED: Gale Johnsen

THAT I move to report the Annual Budget Act 2025-2026 complete as amended.

YES: 5

NO: 0

Motion Carried

CM00699 MOVED: Lisa Morgan

SECONDED: Anne Mack

THAT Council receives the recommendation from the finance committee and resolve to send the Annual Budget Act 2025-2026 to the March 29th, 2025 People's Assembly for citizen's review.

YES: 5

NO: 0

Motion Carried

- Kevin mentions he will be attending an UNDRIP meeting in New York City with other Maa-Nulth Treaty Directors on April 18th 2025.

- 3) **INFORMATION FOR RECEIPT**
- 4) **CORRESPONDANCE FOR RECEIPT**
- 5) **QUARTERLY DEPARTMENT REPORTS**
- 6) **LATE ADDITIONS**

Additions/Deletions

Adjourned @ 4:25pm

Minutes prepared by T Gammel
Law Clerk

Date

TOQUAHT NATION GOVERNMENT
ANNUAL BUDGET ACT, 2025-2026

TNS 1/2025



This law enacted on

Signed _____
Anne Mack, ha'wiltth of the
Toquaht Nation

DEPOSITED IN THE
REGISTRY OF LAWS AND
OFFICIAL RECORDS

ON

Signature of Law Clerk

TOQUAHT NATION GOVERNMENT
ANNUAL BUDGET ACT, 2025-2026 TNS 1/2025

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PART 1 - INTRODUCTORY PROVISIONS

Short title

1.1 This Act may be cited as the Annual Budget Act, 2025-2026.

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 2025-2026 fiscal year.

Specific purpose revenue

- 1.5** (a) Subject to subsection (b), if during the 2025-2026 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, 2025.

**SCHEDULE 1 - ANNUAL BUDGET
FOR THE TOQUAHT NATION FOR THE 2025-2026 FISCAL YEAR**



Schedule 1

**Toquaht Nation Government
Annual Budget
2025-26**



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Toquaht Nation Government Vision

A healthy future for 'tuk'waa?ath through opportunities that meet their social, spiritual, and economic needs.

Toquaht Nation Government Mission

The Toquaht Nation supports all mas'cim to thrive by being innovative and providing high quality programs and services within accessible, accountable, fair, and sustainable systems.

haahuupacamis (the teachings)

haahuupacamis (the teachings)

ʔuuʔaʔuk
(taking care of one another)

hišukma čawaak
(everything is one)



ʔaʔapcaʔaʔuk
(taking care that something proceeds correctly)

ʔiisaak
(highest respect)

Revenues		Total	%
Acct #	Description	Amount	
4110	Province of BC	218,370	0.69%
4210	FFA-BC-FUNDS Sch. F.1	781,500	2.46%
4250	FFA-CDA-FUNDS Sch. B, Table 1	6,358,528	20.04%
4202	ISC Funding	-	0.00%
4050	FA-OTHER-Education, SWOP, Bill C-92	-	0.00%
4250	Lifecycle Infrastructure/B22 Housing	2,050,876	6.46%
4310	NTC Child Welfare & Health Surplus	108,554	0.34%
4615	DFO - SSI & AHRF	-	0.88%
5960	BC Gaming Revenue	280,000	0.05%
4350	NTC Health Canada (Safe H2O)	14,839	0.08%
4380	NTC Patient/IRS Travel Recoveries	24,000	0.04%
4390	NTC Patient Travel Admin Recoveries	12,000	0.03%
4610	Canada Food Inspection Agency	9,600	0.05%
4675	Cost Recoveries	15,900	0.00%
4720	First Nations Health Authority	6,009	0.00%
4765	Maa-nulth Treaty Society	94,000	0.00%
		-	0.35%
4250	Gaps Closing Plan	-	0.00%
4250	FFA-CDA-B22 ICIF Capital Housing Year 4	-	0.35%
5850	Rental Revenue	110,436	0.00%
5505	Loans & Grants	-	3.69%
5950	Interest Revenue	1,170,780	1.79%
5960	Other Revenue	567,621	37.26%
TOTAL REVENUE		11,823,012	

Estimated Available 2023-24 Surpluses

	Operating Fund		0.00%
		-	0.00%
		-	0.00%

Other funding sources for 2024-25

2050	Deferred Revenue PY	5,140,807	16.20%
9704	Transfer from PY Surplus and OSR	14,765,548	46.54%
			0.00%

Total Available Revenue & Surpluses

31,729,367

Expenses		Total	%
Acct #	Description	Amount	
7120	Administration	52,856	0.17%
7125	Appreciation/Promotion	18,500	0.06%
7130	Allocations	-	0.00%
7140	Allowance - Comfort	1,600	0.01%
7150	Allowance - Grade 1 to 12	8,200	0.03%
7152	Allowance - Post Secondary	2,000	0.01%
7154	Allowance, Living - Post Secondary	115,500	0.36%
7165	Application Fees	-	0.00%
7180	Audit & Accounting	77,100	0.24%
7212	Bank Charges & Interest	10,600	0.03%
7230	Basic Needs & Prevention	20,000	0.06%
7260	Books & Supplies - Grade 1 to 12	10,200	0.03%
7261	Books & Supplies - ABE	-	0.00%
7262	Books & Supplies - Post Secondary	10,000	0.03%
7275	Bursaries	1,950	0.01%
7350	Clinical Supplies	-	0.00%
7355	Committed Funds	99,015	0.31%
7356	Construction	-	0.00%
7359	Consulting Contract	758,775	2.39%
7360	Consulting	573,821	1.81%
7362	Courier/Postage	2,000	0.01%
7390	Cultural/Ceremonial	53,356	0.17%
7440	Citizen Distribution/Christmas	1,183,000	3.73%
7460	Donations/Contributions	166,000	0.52%
7480	Dues/Memberships	70,059	0.22%
7500	Elders Grant	10,000	0.03%
7502	Elders Group & Supports	15,000	0.05%
7504	Elders Minor Home Repair	15,000	0.05%
7510	Emergency Hardship Fund	25,000	0.08%
7558	Engineering	720,500	2.27%
7568	Equipment Purchases	4,299,609	13.55%
7570	Equipment Rental	477,500	1.50%
7680	Fuel/Oil/Grease	22,700	0.07%
7682	Funerals	10,000	0.03%
7865	Honoraria - Council	450,344	1.42%
7867	Honoraria - Committee	38,550	0.12%
7868	Honoraria - Other	16,700	0.05%
7955	Insurance & Licences	162,810	0.51%
8010	Janitorial	15,000	0.05%
8228	Legal Fees	318,179	1.00%
8250	Lifecycle Infra/B22 Housing	2,050,876	6.46%
8251	Loan Payment - Principal	350,000	1.10%
8312	Material & Supplies	2,429,970	7.66%
8325	Meeting Expenses	179,350	0.57%
8400	Moorage	5,000	0.02%
8460	Non-insured Benefits	20,000	0.06%
8470	NTC Service Agreement	110,000	0.35%
8530	Office Supplies	13,000	0.04%
8670	Professional Fees	2,888,650	9.10%
8671	Project Management	20,000	0.06%
8672	Property Tax	25,000	0.08%
8800	Reaching Home	136,630	0.43%
8825	Rent	108,000	0.34%
8828	Repairs & Maintenance	201,500	0.64%
8960	Social Assistance	47,000	0.15%
8977	Short Term Citizen Contracts	43,000	0.14%
8978	Sub Contract	9,288,600	29.27%
8990	Substance Use Supports	100,000	0.32%
9050	Team Toquaht Events	10,000	0.03%
9070	Training	93,000	0.29%
9072	Travel - Staff	49,613	0.16%
9075	Travel - Council & Executive	40,000	0.13%
9076	Travel - Committee	4,200	0.01%
9077	Travel - Citizens	36,500	0.12%
9079	Travel - Patient/IRS	24,000	0.08%
9082	Tuition - Post Secondary	124,000	0.39%
9180	Utilities	140,600	0.44%
9460	Youth Activity Expenses	8,000	0.03%
6610	Wages & Benefits	3,351,455	10.56%
			0.00%
	Rounding		0.00%
			0.00%
		31,729,367	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, 2026

Revenue Source		Total
FFA - CIRNAC	54%	6,358,528
FFA - CIRNAC - Lifecycle Infrastructure Fund	10%	1,129,387
FFA - CIRNAC - B22 Housing	5%	921,489
ISC Other	0%	-
BC Funds	8%	999,870
Interest Income - Leith Wheeler	1%	120,780
Own Source Revenues	1%	110,436
Nuu-chah-nulth Tribal Council	1%	174,393
Other	17%	2,008,130
	0%	-
Total New Revenue	97%	11,823,013

FFA	Other	DR + S	Total
6,358,528			6,358,528
1,129,387			1,129,387
921,489	-		921,489
	-		-
	999,870		999,870
	120,780		120,780
	110,436		110,436
	174,393		174,393
	2,008,130		2,008,130
	-		-
8,409,404	3,413,609		11,823,013



Total New Revenues		37%	11,823,013
Transfer from PY Surplus/OSR and Deferred Revenue		63%	19,906,355
Total New and Surplus Revenue:		100%	31,729,368

8,409,404	3,413,609		11,823,013
		19,906,355	19,906,355
8,409,404	3,413,609	19,906,355	31,729,368

Programs	Page		Total Expenses
Administration & Governance Department	8-11	27%	8,503,659
Community Services Department	12-13	7%	2,094,310
Lands & Resources Department	14-15	9%	2,860,734
Assets & Public Works Department	16-17	12%	3,830,664
Capital Projects	18-19	46%	14,440,000

FFA	Other	DR + S	Total
2,951,334	1,805,980	3,746,345	8,503,659
1,716,045	234,563	143,703	2,094,310
646,686	1,206,891	1,007,157	2,860,734
3,095,339	166,175	569,150	3,830,664
-	-	14,440,000	14,440,000

Total Expenses	100%	100%	31,729,367
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8,409,404	3,413,609	19,906,355	31,729,367
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Estimated Surplus	TE/TN&SR	0%	-
	ES/TN&SR	100%	31,729,367
Check		100%	31,729,367

0	-	-	-
27%	11%	63%	100%
0%	0%	0%	0%
8,409,404	3,413,609	19,906,355	31,729,367
27%	11%	63%	100%

Reserves & Investments

B21 Lifecycle Infrastructure Fund	1,129,387
B22 Housing	921,489
ICWSS/DFO TMX	1,000,000
RRS Investment in QST	60,000
Total Reserves & Investments	3,110,876

Investment in Implementation Fund	-
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Total Investments	3,110,876
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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, notably increased website and social media content, and hybrid meeting options. The department oversees various capital projects, including the design and build of a government building in Macoah.

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. This year we will investigate renewing the online records management system.

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 ḥāwiiḥin preparing for the future governance of the Nation. Additional resources have been allocated to the 2027 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, recognizing the challenging job market. The onboarding process will include a component of culture and language training. The department will also focus on organization wide training opportunities and staff retention.

Economic Development

The Toquaht Nation believes that a healthy and prosperous future requires that it and its citizens pursue economic development opportunities both on and off of Toquaht lands and that such economic development will foster a safer, stronger, healthier, more financially secure, more self-reliant and more sustainable community. Growing a sustainable economy was identified as a priority in the Strategic Plan, with the goal of sufficiently resourcing the office of Economic Development. In 2025 the review of the Economic Development structure will be complete. This may involve amending the Economic Development Act and corresponding Governance & Fiscal agreements. In addition the Economic Development Officer position will be filled.

Implementation

The TNG is committed to implementing the many obligations arising from the Maa-nulth Treaty. To maximize efficiencies, much work is done collectively with the other Maa-nulth Nations, coordinated through the Maa-nulth Treaty Society (MTS). 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 and policy development internally, and through the Alliance of BC Modern Treaty Nations. In 2025 the Toquaht Treaty Implementation Committee will meet to identify priorities specific to Toquaht Nation.

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 comprised of up to 5 appointed individuals. In 2025 administration will strive to fill any vacancies on the Board.

Toquaht Nation Government
 Operating Fund Budget
 Schedule of Revenue and Expenses
 Year Ending March 31, 2026

ADMINISTRATION & GOVERNANCE CORE DEPARTMENTS

		DEPARTMENTS							
		9090	9020	9010	9095	1400	1135	1137	
ACCT ↓↓↓↓↓	REVENUE SOURCES	ADMIN	RECORDS & REGISTRIES	GOV	CAPACITY ACTION PLAN	ECONOMIC DEVELOPMENT	IMP	ADMIN REVIEW BOARD	Acct Total
4250	FFA-CDA-FUNDS Sch. B, Table B.1	1,044,162	168,014	737,310	65,000	234,771	648,777	6,800	2,904,834
4210	FFA-BC-FUNDS RECEIVED (Sch. F.1)								-
4202	Gov Can Specific Claims								-
4205	Gov Can FNGST								-
4250	FFA-CDA-FUNDS Sch. G, Para 5								-
4110	Province of BC								-
4115	BC Gaming								-
4675	Cost Recoveries								-
4765	Maa-nulth Treaty Society						94,000		94,000
5850	Rental Income								-
5855	Transfer Fees								-
5950	Interest Income	1,050,000					120,780		1,170,780
5960	Other Revenue	1,200							1,200
2050	Deferred Revenue	910,000			50,000				960,000
9704	Prior Years Surpluses	7,835							7,835
	Total Revenues	3,013,197	168,014	737,310	115,000	234,771	863,557	6,800	5,138,649

- 1135 Enforcement Advisory Committee a
- 1135 Treaty / Joint Implementation Committees b
- 1135 Qaa-caa Settlement Trust Committee c
- 1135 Joint Fisheries /Maa-nulth Fisheries & Wildlife Committees d
- 1135 Maa-nulth Treaty Society Committee e

		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					100		10,600
7355	Committed Funds								-
7359	Consulting Contract	190,000		50,000	100,000	90,000			430,000
7360	Consulting	65,000		10,000					75,000
7362	Courier/Postage	2,000							2,000
7390	Cultural Activities			10,000					10,000
7440	Distributions	1,183,000							1,183,000
7460	Donations/Contributions			3,000					3,000
7480	Dues/Memberships	46,278		10,916					57,194
7568	Equipment Purchases	40,850	10,000						50,850
7570	Equipment Rental	10,000							10,000
7865	Honoraria - Council & Executive			450,344					450,344
7867	Honoraria - Committee		900	23,400			7,800	1,800	33,900
7955	Insurances & Licences	95,000							95,000
8010	Janitorial	15,000							15,000
8228	Legal Fees	20,000	22,000	50,000		20,000	65,000	5,000	182,000
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	29,900		20,000		9,000	789,207		848,107
8825	Rent	108,000							108,000
8828	Repairs & Maintenance	9,500							9,500
8977	Short Term Citizen Contract	1,000							1,000
8978	Sub Contract								-
9050	Team Toquaht Events	10,000							10,000
9070	Training	20,000		10,000	15,000				45,000
9072	Travel - Staff	18,000							18,000
9075	Travel - Council & Executive			40,000					40,000
9076	Travel - Committee			1,550			1,450		3,000
9077	Travel - Citizens			10,000					10,000
9180	Utilities	27,000		6,000					33,000
6610	Wages & Benefits	1,006,169	135,114	-	-	115,771			1,257,054
	Total Expenses	3,013,197	168,014	737,310	115,000	234,771	863,557	6,800	5,138,649

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, 2026

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	2,904,834	2,951,334
4210	FFA-BC-FUNDS RECEIVED (Sch. F.1)								-	-	-
4202	Gov Can Specific Claims							-	-	-	-
4205	Gov Can FNGST							-	-	-	-
4250	FFA-CDA-FUNDS Sch. G, Para 5							-	-	-	-
4120	Province of BC							-	-	-	-
4115	BC Gaming				280,000				280,000	-	280,000
4675	Cost Recoveries								-	-	-
4765	Maa-nulth Treaty Society								-	94,000	94,000
5850	Rental Income								-	-	-
5855	Transfer Fees								-	-	-
5950	Interest Income								-	1,170,780	1,170,780
5960	Other Revenue	260,000							260,000	1,200	261,200
2050	Deferred Revenue	400,000	437,000		1,736,831	100,000	4,679	100,000	2,778,510	960,000	3,738,510
9704	Prior Years Surpluses								-	7,835	7,835
Total Revenues		660,000	437,000	46,500	2,016,831	100,000	4,679	100,000	3,365,010	5,138,649	8,503,659

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								-	10,600	10,600	
7355	Committed Funds (Rplc Reserve)								-	-	-	
7359	Consulting Contract								-	430,000	430,000	
7360	Consulting								-	75,000	75,000	
7362	Courier/Postage								-	2,000	2,000	
7390	Cultural Activities								-	10,000	10,000	
7440	Distributions								-	1,183,000	1,183,000	
7460	Donations/Contributions								-	3,000	3,000	
7480	Dues/Memberships								-	57,194	57,194	
7568	Equipment Purchases				2,016,831				2,016,831	50,850	2,067,681	
7570	Equipment Rental								-	10,000	10,000	
7865	Honoraria - Council								-	450,344	450,344	
7867	Honoraria - Committee								-	33,900	33,900	
7955	Insurances & Licences								-	95,000	95,000	
8010	Janitorial								-	15,000	15,000	
8228	Legal Fees			25,000			4,679		29,679	182,000	211,679	
8250	ICWSS/DFO								-	-	-	
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	396,796	437,000	21,500		100,000		100,000	1,055,296	848,107	1,903,403	
8825	Rent								-	108,000	108,000	
8828	Repairs & Maintenance								-	9,500	9,500	
8977	Short Term Citizen Contract								-	1,000	1,000	
8978	Sub Contract								-	-	-	
9050	Team Toquaht Events								-	10,000	10,000	
9070	Training								-	45,000	45,000	
9072	Travel - Staff								-	18,000	18,000	
9075	Travel - Council & Executive								-	40,000	40,000	
9076	Travel - Committee								-	3,000	3,000	
9077	Travel - Citizens								-	10,000	10,000	
9180	Utilities								-	33,000	33,000	
6610	Wages & Benefits	237,204							237,204	1,257,054	1,494,258	
Total Expenses		660,000	437,000	46,500	2,016,831	100,000	4,679	100,000	3,365,010	5,138,649	8,503,659	



Community Services Department Outcomes

Community Health

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 supports. This year we plan to review and update our Health Plan. We will also bring a wider variety of health supporters and assessments to Macoah including eye health and hearing screening. We will build a stronger Toquaht Elders Program starting with holding a community engagement to hear from Elders what they would like to see.

Community Programs and Recreation

This is a new department in Community Services that aims to provide a wide variety of healthy and fun opportunities on a regular basis for citizens to engage in during their down time. We want to decrease isolation for Elders, increase citizen holistic well-being, and foster a sense of community and belonging. This program will fund everything from Western activities (movie nights) to traditional activities (traditional foods and medicines use). Our first task will be to create a calendar of events so that Macoah citizens know where and when activities are occurring.

Child and Family Wellness

We continue to build 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 will be implementing our Community Agreement with MCFD in 2025-26. This agreement ensures that Toquaht has better involvement with children who are at risk of entering Ministry care. We also plan to increase supports to youth beginning with supporting youth to attend the Gathering our Voices annual gathering.

Culture is an important part of building resiliency in Toquaht citizens and improving mental health, so we will be increasing our mental health supports by providing in community counselling opportunities. We will be offering more land-based activities including learning about traditional foods and medicine and how to use them safely.

Education & Training

We will continue implementing the post-secondary policy and assess to understand if amendments need to be considered in 2025. We are increasing this year's budget for the post-secondary books and supplies, tuition, and transportation costs. We will revamp the "Good Grades" policy to be more inclusive of all learners.

As Macoah continues to grow, we have determined that we need to provide transportation services to get the children to school in Ucluelet. We are building our capacity to offer early learning activities for children birth to 5 years old. This includes offering parent and tot groups in partnership with SD70 and NTC.

Ciqciqasa (Language)

'tuk'aa?ath are committed to revitalizing our language by preserving, learning, and teaching nuu'ca'ahu' 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. We will be increasing the resources available to citizens for language learning. We will start offering online language opportunities and plan to reprint a Toquaht children's book that was written by a Toquaht citizen.

Culture

Practicing our culture is vital to 'tuk'aa?ath wellbeing. Our culture program includes gatherings at Macoah and Port Alberni. 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, healing, and traditional practices. We will utilize uuštukyuu to strengthen our own traditional health and wellness services, and to support our growth.

Citizen Services

We continue to offer a variety of supports to ensure that Toquaht citizens can get the help they need when they need it. This includes a hardship grant and funeral support. We are actively decreasing barriers for citizens who want to improve their health through addictions recovery. Lastly, we are continuing to bring alternative health service providers to Macoah so that citizens can create a wellness plan that meets their unique needs.

Toquaht Nation Government
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 Schedule of Revenue and Expenses
 Year Ending March 31, 2026

COMMUNITY SERVICES DEPARTMENT

1625 Community Emergency Preparedness

ACCT ↓↓↓↓↓	REVENUE SOURCES	DEPARTMENTS											Acct Total	
		1620 COMMUNITY SERVICES ADMIN	1600 HEALTH	1615 ISC HARM REDUCTION	8100 CHILD & FAMILY WELLNESS	8105 ISC CHILD & FAMILY PREVENTION	8200 EARLY LEARNING & CHILD CARE	8220 EDUCATION & TRAINING	8350 FNESC ISOL	8351 FNESC SWEP	8510 LANGUAGE	8520 CULTURE		8710 CITIZEN SERVICES
4250	FFA-CDA-FUNDS Sch. B, Table B.1	210,869	289,141		54,974			637,362			197,349	97,800	228,550	1,716,045
4255	ISC - Other				-									-
4110	Province of BC										45,000			45,000
4310	NTC Targeted Health Surplus		3,554			105,000								108,554
4675	Cost Recoveries												15,000	15,000
4380	NTC Patient/IRS Travel Reimb		24,000											24,000
4390	NTC Patient Travel Admin Recover		12,000											12,000
4720	First Nation's Health Authority		6,009											6,009
5960	Other Revenue												24,000	24,000
2050	Deferred Revenue						76,347							76,347
9704	Prior Years Surplus			67,356										67,356
	Total Revenues	210,869	334,704	67,356	54,974	105,000	76,347	637,362	-	-	197,349	142,800	267,550	2,094,310

1620 CBT Board of Directors
 8520 CBT Cultural Committee

a b c d e f g h 2,094,310

ACCT ↓↓↓↓↓	EXPENSES	DEPARTMENTS											Acct Total	
		1620 COMMUNITY SERVICES ADMIN	1600 HEALTH	1615 ISC HARM REDUCTION	8100 CHILD & FAMILY WELLNESS	8105 ISC CHILD & FAMILY PREVENTION	8200 EARLY LEARNING & CHILD CARE	8220 EDUCATION & TRAINING	8350 FNESC ISOL	8351 FNESC SWEP	8510 LANGUAGE	8520 CULTURE		8710 CITIZEN SERVICES
7120	Administration													-
7140	Allowance - Comfort												1,600	1,600
7150	Allowance - Grade 1 to 12							8,200						8,200
7152	Allowance - Graduation							2,000						2,000
7154	Allowance, Living - Post Secondary							115,500						115,500
7230	Basic Needs & Prevention					20,000								20,000
7260	Books & Supplies - Grade K to 12						6,000	4,200						10,200
7261	Books & Supplies - ABE													-
7262	Books & Supplies - Post Secondary							10,000						10,000
7275	Bursaries												1,950	1,950
7359	Consulting Contract													-
7360	Consulting	6,000									39,000			45,000
7390	Cultural Activities			17,356		6,000					10,000	10,000		43,356
7440	Distributions													-
7460	Donations/Contributions											112,000	1,000	113,000
7480	Dues & Memberships										600			600
7500	Elders Grant												10,000	10,000
7502	Elders Group and Supports												15,000	15,000
7504	Elders Minor Home Repair												15,000	15,000
7510	Emergency Hardship Fund												25,000	25,000
7568	Equipment Purchases						40,000	205,000						245,000
7682	Funerals												10,000	10,000
7867	Honoraria - Committee													-
7868	Honoraria - Other										6,000	3,500		9,500
7955	Insurances & Licences												1,000	1,000
8228	Legal Fees					5,000								5,000
8312	Materials and Supplies	1,500	5,000				10,000	2,500			10,000	2,500	1,000	32,500
8325	Mtgs & Wkshps, Community Events		11,000			10,000					3,000	10,000	15,000	49,000
8460	Non Insured Benefits		20,000											20,000
8470	NTC Service Agreement		107,650		850			1,500						110,000
8530	Office Supplies	1,000												1,000
8670	Professional Fees		20,000	50,000			20,347				15,800			106,147
8671	Project Management													-
8800	Reaching Home & Social Determinants		6,009										24,000	30,009
8960	Social Assistance												47,000	47,000
8977	Short Term Contracts		20,000											20,000
8978	Sub Contract		15,000					5,000						20,000
8990	Substance Use Supports												100,000	100,000
9070	Training	5,000						3,000						8,000
9072	Travel - Staff	500	3,500			7,676					2,000	2,000		15,676
9075	Travel - Council & Executive													-
9076	Travel - Committee												300	300
9077	Travel - Citizens & Other		15,000			1,000		6,000			2,000	2,500		26,500
9079	Travel - Patient/IRS		24,000											24,000
9082	Tuition & Fees - Post Secondary							124,000						124,000
9180	Utilities	2,400	1,200			1,200		1,200						6,000
9460	Youth Recreation (up to age 26)							8,000						8,000
6610	Wages & Benefits	194,469	86,345		54,124	54,124		141,262			108,949			639,272
	Total Expenses	210,869	334,704	67,356	54,974	105,000	76,347	637,362	-	-	197,349	142,800	267,550	2,094,310

2,094,310

Balanced? - - - - 0 - - - - 0



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 ʔaʔuʔi. We continue to increase signage, taking care to add cultural and language components throughout lands. We will continue updating the Official Community Plan and develop and implement a Business Licensing system.

Natural Resources

Managing and monitoring fisheries, wildlife, and migratory bird activities in the ʔaʔuʔi 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 yuʔuʔiʔaʔ with their elk translocation efforts. The 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 ʔaʔuʔi. 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, gates, CMT studies and maintenance as needed.

F3 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.

Clayoquot Biosphere Trust

We have received three pots of funding this year from CBT that will be rolled over. The Stewardship funds are for ongoing work in the territory. The Signage funds will provide for more signage within the TSL. The Kelp Restoration funds will be used kelp restoration.

nisʔaqʔnuʔʔukʔaaʔaʔ (Territory of Toquaht)

The Nation receives fiscal funding from BC to support work on Toquaht lands. This includes, but is not limited to, elk and deer monitoring, land patrols, stream restoration work above the estuary, ground water monitoring, land referral off TSL, and Lands Technician position.

National Marine Conservation Area Reserve Feasibility Study

The Nation received multi year funding (2024-25 and 2025-26) for the National Marine Conservation Area Reserve Feasibility Study to support the development of Marine Protected Areas. A Steering Committee will be established to create a feasibility study that will include a recommendation on whether the establishment of an NMCAR is feasible, and if so, under what conditions.

Toquaht Nation Government
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 Schedule of Revenue and Expenses
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LANDS AND RESOURCES DEPARTMENT

*NCN Herring Committee
 7310 Thornton Creek Hatchery Committee*

ACCT ↓↓↓↓↓	REVENUE SOURCES	DEPARTMENTS										Acct Total	
		8540 LANDS ADMIN	8561 MARINE STEWARDSHIP	7310 NATURAL RESOURCES	7320 SALMON AQUACULTURE TRANSITION PLAN	7325 NMCAR	7400 nis̓maqahul 'tuk*aaʔath	9305 CBT SIGNAGE	9310 CBT STEWARD & MONITORING	9315 CBT KELP RESTORATION	1440 TSL LOGGING		3222 F3 LANDS
4250	FFA-CDA-FUNDS Sch. B, Table B.1	399,986		226,700							20,000		646,686
4110	Province of BC			173,370									173,370
4210	FFA-Province of BC						781,500						781,500
4050	INAC - OWE												-
4615	DFO - SSI & AHRF												-
4350	NTC Health Canada												-
4610	Canada Food Inspection Agency		9,600										9,600
4675	Cost Recoveries												-
5855	Transfer Fees												-
5850	Rental Income												-
5950	Other Income	112,421	50,000			80,000							242,421
2050	Deferred Revenue	10,000	371,642	74,015	27,500	100,000		9,000	50,000	15,000		350,000	1,007,157
9704	Prior Years Surpluses												-
	Total Revenues	522,407	431,242	474,085	27,500	180,000	781,500	9,000	50,000	15,000	20,000	350,000	2,860,734

ACCT ↓↓↓↓↓	EXPENSES	DEPARTMENTS										Acct Total	
		LANDS ADMIN	MARINE STEWARDSHIP	NATURAL RESOURCES	SALMON AQUACULTURE TRANSITION PLAN	NMCAR	nis̓maqahul 'tuk*aaʔath	CBT SIGNAGE	CBT STEWARD & MONITORING	CBT KELP RESTORATION	TSL LOGGING		F3 LANDS
7120	Administration	19,593			2,263	5,000							26,856
7125	Advertising/Appreciation/Promo				3,500								3,500
7355	Committed Funds			74,015									74,015
7359	Consulting Contract		45,525	30,000									75,525
7360	Consulting	70,651	20,000	213,370		22,000	100,000			5,000			431,021
7362	Courier/Postage												-
7390	Cultural/Ceremonial												-
7460	Donations/Contributions			35,000						15,000			50,000
7480	Dues/Memberships	5,000	3,000										8,000
7568	Equipment Purchases	15,000	10,000	10,000			509,078	9,000					553,078
7570	Equipment Rental			3,500									3,500
7680	Fuel/Oil/Grease		15,000										15,000
7865	Honoraria - Council												-
7867	Honoraria - Committee			2,400									2,400
7955	Insurances & Licences		3,500	400									3,900
8228	Legal Fees	15,000		15,000		5,000							35,000
8250	Loan Payment - Interest												-
8251	Loan Payment - Principal											350,000	350,000
8312	Materials and Supplies	4,000	10,000	10,000									24,000
8325	Meeting Expense	1,500	500	1,500		78,000							81,500
8400	Moorage		5,000										5,000
8670	Professional Fees		150,000	30,000									180,000
8672	Property Tax	25,000											25,000
8828	Repairs and Maintenance		10,000										10,000
8800	Reaching Home	106,621											106,621
8977	Short Term Citizen Contracts		10,000	7,000									17,000
8978	Sub Contract	2,000	20,000	35,000	19,600	60,000		50,000	15,000				201,600
9070	Training	10,000	15,000			10,000							35,000
9072	Travel - Staff	6,000		6,000	2,137								14,137
9075	Travel - Council & Executive												-
9076	Travel - Committee			900									900
9180	Utilities	4,800	2,400										7,200
6610	Wages & Benefits	237,242	111,317				172,422						520,982
	Total Expenses	522,407	431,242	474,085	27,500	180,000	781,500	9,000	50,000	15,000	20,000	350,000	2,860,734

Balanced? - - 0 - - - - - - - - - - 0



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 risk, and opportunities, and lifecycle costs to make the best use of the Nation's resources.

The goal of AM is to support sustainable service delivery, meaning services are provided in a way this is fiscally, environmentally, and socially responsible; adaptive to change; and does not compromise the ability of future generations to meet their own needs.

Asset Management

As the Assets department is relatively new, coordination between Finance and Assets continues to be high priority. New software to track as-built drawings, reports, and scheduled maintenance is being created with the assistance of Nuuchahnulth Tribal Council Capital Program staff. With this in place, TNG will be in a good place to better plan and save for future growth, repair and maintenance, and replacement and disposal of assets.

Additionally, this new tracking system will allow the maintenance team to proactively, rather than reactively, perform and report on code compliant inspections and standard regular maintenance tasks, which will extend the longevity of the assets. The maintenance team is outfitted with hand-held devices to utilize during inspections.

New assets to track and maintain, in addition to existing assets, include extensions to the water and sewer systems, qiyuss Lodge, Macoah public washroom, Macoah outdoor playground, and the Marine Stewardship/Public Works building.

The new qiyuss Lodge is gaining attraction as a place to host meetings and overnight stays for citizens, staff and contractors. A new booking tool assists with overall management of the facility.

The Marine Stewardship/Public Works building slated to be operating this year requires furnishing for staff. Ergonomic desks/chairs will be purchased and utilized. Costs for running the new building is estimated in this budget.

Ongoing road maintenance and bridge inspections continue as required. Road grading contract is in place. Replacement of poor culverts to be continued.

Public Works

The public works department staff are certified thru the EOCP to operate and maintain both the water and wastewater treatment facilities. Continued training is necessary to maintain certification. As certified staff are required, additional staff will be trained. Considerations will be made in future fiscal years for retirement or staff transition planning to ensure TNG has certified staff at all times.

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 is in conjunction with requirements from FNHA while sewer testing is in conjunction with Provincial regulations. Bot water and wastewater systems will also receive updated connectivity by switching from Xplore Inc to Starlink.

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 Nation 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/C)2 detectors. Minor repairs and maintenance will be conducted as needed.

A small inventory of hot water tanks may be required as the current tanks in the duplexes are nearing 7 years old. We have also seen an increase in appliance failures, so new appliances will be purchased as required.

Upgrades to older, existing rental unit(s) to extend life expectancy may include new siding, windows, roof, porch, and gutters.

Considerations for abandoned private house remediation or removal are in process.

Internet

TNG will continue to provide internet with increased band width 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 emergency equipment.

During this fiscal, there will be the development of a Macoah volunteer fire team to include training on pumper truck and skill development.

TNG will also host the Hike to High Ground and Great Shake Out Earthquake Drill events at Macoah again this year. Monthly testing of the tsunami sirens at Macoah continue as well.

Health & Safety

A new Health & Safety Committee has been established and is working under the approved Terms of Reference. This committee supports the TNG's duty to ensure a healthy and safe workplace. The committee brings together representatives of TNG and the workers, to identify and help resolve health and safety issues in the workplace.

Committee members are learning their new roles and responsibilities while also taking appropriate mandatory training. The committee's activities include responding to worker health and safety concerns, consulting with workers and the employer, workplace inspections incident investigations, and work refusal process.

Continued monthly committee meetings are scheduled along with workplace inspections and assessments.

New Staff

New staff have been or will be hired to maintain rental housing, landscaping, general maintenance, and inspections.

Toquaht Nation Government
 Operating Fund Budget
 Schedule of Revenue and Expenses
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ASSETS & PUBLIC WORKS DEPARTMENT

ACCT ⓂⓂⓂⓂ	REVENUE SOURCES	1625 EMERGENCY MNGMT	1630 EMERGENCY & DISASTER MNGMT ACT	8530 GENERAL PUBLIC WORKS	8550 WATER PUBLIC WORKS	8555 SEWER PUBLIC WORKS	8565 ASSET MNGMT	8566 INFRASTRUCTURE	8600 ᑕᑭᑦᑎᑦᑎᑦᑎᑦ ᑭᑦᑎᑦᑎᑦᑎᑦ	8605 ᑭᑦᑎᑦᑎᑦᑎᑦ	8610 PW/MS Building	8615 Macoah Public Washroom	3400 RENTAL HOUSING	8570 MACOAH INTERNET	Acct Total
4250	FFA-CDA-FUNDS Sch. B, Table B.1	198,612		358,131	25,061	57,100	135,145		137,000	-	33,000	13,000	38,814	48,600	1,044,463
4250	FFA-CDA-Lifecycle Infrastructure						1,129,387								1,129,387
4250	FFA-CDA-B22 Housing						921,489								921,489
4110	Province of BC														-
4050	INAC - OWE				-	-									-
4615	DFO - SSI & AHRF														-
4350	NTC Health Canada				14,839										14,839
4610	Canada Food Inspection Agency														-
4675	Cost Recoveries			900											900
5855	Transfer Fees														-
5850	Rental Income									24,000			86,436		110,436
5950	Other Income	40,000													40,000
2050	Deferred Revenue	162,443	45,500					20,850							228,793
9704	Prior Years Surpluses						340,357								340,357
	Total Revenues	401,055	45,500	359,031	39,900	57,100	2,526,378	20,850	137,000	24,000	33,000	13,000	125,250	48,600	3,830,664
		a		b	c	d	e						f	g	3,830,664

ACCT ⓂⓂⓂⓂ	EXPENSES	EMERGENCY MNGMT	EMERGENCY & DISASTER MNGMT ACT	GENERAL PUBLIC WORKS	WATER PUBLIC WORKS	SEWER PUBLIC WORKS	ASSET MNGMT	INFRASTRUCTURE	ᑕᑭᑦᑎᑦᑎᑦᑎᑦ ᑭᑦᑎᑦᑎᑦᑎᑦ	ᑭᑦᑎᑦᑎᑦᑎᑦ	PW/MS Building	Macoah Public Washroom	RENTAL HOUSING	MACOAH INTERNET	Acct Total
7120	Administration														-
7125	Advertising/Appreciation/Promo														-
7355	Committed Funds						25,000								25,000
7360	Consulting														-
7362	Courier/Postage														-
7390	Cultural/Ceremonial														-
7460	Donations/Contributions														-
7480	Dues/Memberships	775		490						3,000					4,265
7568	Equipment Purchases	290,000			5,000	6,000	5,000	20,850	5,000	2,000	20,000			5,000	358,850
7570	Equipment Rental			1,500		5,000									6,500
7680	Fuel/Oil/Grease	200		4,000		1,500	2,000								7,700
7867	Honoraria - Committee												2,250		2,250
7868	Honoraria - Other	7,200													7,200
7955	Insurances & Licences	910		1,000			8,000								9,910
8228	Legal Fees													15,000	15,000
8250	Lifecycle Infra/B22 Housing						2,050,876								2,050,876
8251	Loan Payment - Interest														-
8312	Materials and Supplies	570		3,000	900	5,000			5,000	5,000	5,000	5,000	7,500		36,970
8325	Meeting Expense	4,400													4,400
8400	Moorage														-
8670	Professional Fees	92,000	45,500		3,500	3,100	20,000							10,000	174,100
8672	Property Tax														-
8828	Repairs and Maintenance			5,000	10,000	19,000	10,000		115,000	4,000	2,000	2,000	15,000		182,000
8977	Short Term Citizen Contracts			5,000											5,000
8978	Sub Contract			21,500	13,500	7,500							100,000		142,500
9070	Training			5,000											5,000
9072	Travel - Staff			1,300									500		1,800
9076	Travel - Committees														-
9077	Travel - Other														-
9180	Utilities	5,000		15,000	7,000	10,000	4,800		12,000	10,000	6,000	6,000		18,600	94,400
6610	Wages & Benefits			296,241	-	-	400,702								696,943
	Total Expenses	401,055	45,500	359,031	39,900	57,100	2,526,378	20,850	137,000	24,000	33,000	13,000	125,250	48,600	3,830,664

Balanced?



Capital Project Outcomes

Lucky Creek Hydro

The 2025-26 objectives are to liaise with BC Hydro and BC government to obtain final approval of the Water Power Development Plan, renew the Investigative Permits, and develop funding applications for various opportunities such as NRCAN, CORP, BCICEI, CEBF, NTC, etc.

Secret Beach Marina

For 2025-26 the objectives are to purchase and install additional bumpers for all fingers and piling pockets; complete the annual inspection, maintenance, repairs, etc. of all floats, anchors, etc. and to negotiate the annual foreshore license fees with BC.

Capital Projects

This year the objectives are to liaise with ISC and other funding agencies and to pursue various funding opportunities for Capital Projects and Ec Dev initiatives.

Section 38 Subdivision Design

During 2025-26 the objectives are to pursue various funding opportunities to support the construction of Phase 1 (49 lots); including the federal government "Structural Mitigation" fund which was set up to implement the recommendations from the Coastal Vulnerability Studies (CVS). A new subdivision on Section 38 was the outcome of Toquaht's CVS. The scope for this year will include a site meeting and helicopter tour of all TSL with representatives from ISC. The objective is to show them all the progress Toquaht has made since treaty, how vulnerable Macoah is to a tsunami, and push for support to construct the residential lots on Section 38. These lots will all be above the tsunami zone. Urban Systems will be in consultation with Toquaht on the Section 38 design and will make any design changes which may arise from the consultations.

New Government Building

In 2025-26 we will continue construction of the new Government Building. The concrete foundation will be completed in May and the framing, roof, etc. will start as soon as the foundation is complete. The objective is to have the roof on before the wet weather in the fall and to have the building to lock-up with all electrical, mechanical, and HVAC rough ins completed by the end of the 2025-26 fiscal year.

Public Works Yard

For 2025-26 we aim to complete the installation of the additional garage doors (2), install the backup generator, relocate the BC Hydro power pole, and finish the parking lot grading in the front and back of the building.

Tyee House

Following the completion of the design in 2024-25, during this year the objectives are to construct the Tyee House. Tectonica will provide Construction Management services. The budget for this year will allow this home and garage to be completed and ready for occupancy before the end of the fiscal year.

"Old" Toquaht Bay Campsite Remediation

The aim for this year is to continue negotiations on the remediation plan with BC, complete an Expert Technical Review of the scope and budget for the Long-Term Management Plan that will form part of the final Remediation Agreement, and complete an independent review of the Flood Construction Level (FCL) provided by the BC engineering consultants.

Urban Systems "Land Economics" team will review future economic opportunities for the proposed Toquaht Industrial Park. Ken Matthews and Econ will provide consulting services and technical support as required during the negotiations of the final remediation agreement, including the valuation of the timber on Stopper Islands. The budget includes an allowance for legal review and advice as required concerning the final remediation agreement with BC.

Secret Beach Development

The 2025-26 objectives are to complete the construction of both Phase 1 and Phase 2 (76 lots) including the underground services, paving, streetlights, etc. This will complete all civil work required to enable the registration and sale of these lots.

Budget is also included to complete the zoning bylaws, Building Scheme, etc. to allow Fee Simple registration, completion of independent market analysis by Urban Systems, and consulting with Habitat for Humanity to assist in developing a program that will encourage Toquaht citizens to purchase these lots.

Also included in the budget are fees payable to BC Hydro for design and materials for the installation of underground hydro for Phase 2, as well as the budget to upgrade the storm and groundwater catchment along the kayak road, and the completion of the rough lot grading in Phase 1.

Secret Beach Off-Site Services

This year we hope to complete the design and construction of the BC Hydro distribution line from Secret Beach Marina to the log sort and sawmill property line.

This work will include falling timber, clear and grub the hydro Right-of-Way, prepare for BC Hydro crews to install the "3 Phase" overhead distribution lines; completion of the underground sections near the entrance to the log sort and mill; and fees payable to BC Hydro for design and materials.

It also includes a budget for the Biologist and Forester to supervise the timber harvest and clearing of the Right-of-Way for the hydro line.

There is also a fee for Stantec included to design the extension of the sewer and water lines from the marina to the log sort. The installation of the sewer and water extension is on the "wish list" for the 2026-27 fiscal year.

Toquaht Nation Government
 Operating Fund Budget
 Schedule of Revenue and Expenses
 Year Ending March 31, 2026

CAPITAL PROJECTS DEPARTMENT

ACCT	REVENUE SOURCES	DEPARTMENTS															Acct Total		
		1415 Lucky Creek Hydro	1425 Secret Beach Marina	3210 Capital Proj. Dev.	3223 Sec 38 Subdivision Design (Homelands)	3226 New Government Building	3510 Public Works Yard	3520 Macoah Public Washroom	3535 NRT Food Security Building	8535 Tyee House	4541 Old Site Contamination (Toquaht Bay Marina)	8541 Secret Beach Development	8544 Secret Beach Offsite Utilities	Macoah EV Charger Station	Archive Training	S&W to Log Sort		Macoah Paving	SB Bridges & Trails
4250	FFA-CDA-FUNDS Sch. B, Table B.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4250	FFA-CDA-FUNDS Sch. G, Para G.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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								90,000										
9704	Prior Years Surpluses	16,500	2,000	65,000	35,200	9,000,000			90,000	947,000	145,000	2,866,000	692,000	120,000	6,300		330,000	125,000	14,350,000
	Total Revenues	16,500	2,000	65,000	35,200	9,000,000			90,000	947,000	145,000	2,866,000	692,000	120,000	6,300		330,000	125,000	14,440,000

ACCT	EXPENSES	DEPARTMENTS															Acct Total		
		Lucky Creek Hydro	Secret Beach Marina	Capital Proj. Dev.	Sec 38 Subdivision Design (Homelands)	New Government Building	Public Works Yard	Macoah Public Washroom	NRT Food Security Building	Tyee House	Old Site Contamination (Toquaht Bay Marina)	Secret Beach Development	Secret Beach Offsite Utilities	Macoah EV Charger Station	Archive Training	S&W to Log Sort		Macoah Paving	SB Bridges & Trails
7120	Administration																		
7125	Advertising/Appreciation/Promo																		
7130	Allocations																		
7165	Application Fees																		
7180	Audit & Accounting																		
7212	Bank Charges & Interest																		
7356	Construction																		
7359	Consulting Contract	6,500		65,000	10,000	65,000		4,000	5,000	25,000	65,000	7,500		250				253,250	
7360	Consulting									20,000					2,800			22,800	
7440	Distribution - Citizens																		
7480	Dues & Memberships																		
7558	Engineering				20,000	450,000		86,000	4,500	10,000	125,000	25,000						720,500	
7568	Equipment Purchases					1,000,000			75,000									1,075,000	
7570	Equipment Rental				4,000	100,000			3,500			350,000						457,500	
7680	Fuel/Oil/Grease																		
7864	Honoraria - Director																		
7867	Honoraria - Committee																		
7955	Insurances & Licences	2,500	2,000			45,000						3,500						53,000	
8228	Legal Fees								1,500	25,000	25,000							51,500	
8250	Loan Payment - Interest																		
8251	Loan Payment - Principal																		
8312	Materials and Supplies					2,000,000			150,000		185,000							2,335,000	
8325	Meeting Expenses				1,200									750				1,950	
8670	Professional Fees	7,500				325,000			1,500	65,000	120,000	6,000						525,000	
8671	Project Management								20,000									20,000	
8977	Short Term Citizen Contracts																		
8978	Sub Contract					5,015,000			686,000		2,346,000	300,000	120,000	2,500		330,000	125,000	8,924,500	
9070	Training																		
9072	Travel - Staff																		
9073	Travel - Director																		
9075	Travel - Council & Executive																		
9076	Travel - Committee																		
9180	Utilities																		
6610	Wages & Benefits																		
	Total Expenses	16,500	2,000	65,000	35,200	9,000,000			90,000	947,000	145,000	2,866,000	692,000	120,000	6,300		330,000	125,000	14,440,000

Balanced?

Draft 1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Draft 2 Budget Review w Risk	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

- Final draft budget for 25-26
- Multi year project - roll over 24-25 surplus
- New project with 25-26 budget request
- New project without a 25-26 budget request

2025-26 Fiscal Year Budget Request Summary	
Grand Total Expenses	14,440,000
LESS: Planning only budgets (no 2025-26 work)	545,000
TOTAL BUDGET REQUEST FOR 2025-26	13,895,000

TOQUAHT NATION GOVERNMENT
FIVE-YEAR FINANCIAL PLAN ACT,
2025/26-2029/30
TNS 2/2025



This law enacted on

Signed _____
Anne Mack, ha'wiltth of the
Toquaht Nation

DEPOSITED IN THE
REGISTRY OF LAWS

ON

Signature of Law Clerk

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 Adoption of Five-Year Financial Plan 5

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PART 1 - INTRODUCTORY PROVISIONS

Short title

1.1 This Act may be cited as the Five-Year Financial Plan Act, 2025/26 to 2029/30.

Executive oversight

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

Adoption of five-year financial plan

1.3 The five-year financial plan attached as Schedule 1 is adopted for the 2025/26 to 2029/30 fiscal years.

Commencement

1.4 This Act comes into force on April 1st, 2025.

**SCHEDULE 1 – FIVE-YEAR FINANCIAL PLAN
FOR THE TOQUAHT NATION FOR THE 2025/26 to 2029/30 FISCAL YEARS**



Schedule 1

**Toquaht Nation Government
Five-Year Financial Plan
2025-26**



Toquaht Nation Government Five-Year Financial Plan

Introduction

The five-year financial plan is a projection of Toquaht Nation's revenue and expenses over the coming five years. Projections are based off of historical trends and committed projects according to strategic plans. The five-year plan identifies where strategic initiatives are subject to shortfalls in committed funding.

Assumptions are required in the course of projecting out costs and revenues into future periods. Where assumptions have been made, these are noted in the five-year plan for clarity to the reader.

Assumptions are required in the course of projecting out costs and revenues into future periods. Where assumptions have been made, these are noted in the five-year plan for clarity to the reader.

Toquaht Nation Government
5 Year Financial Plan
2025-26 to 2029-30

Revenues	Fiscal year				
	2025-26	2026-27	2027-28	2028-29	2029-230
FFA - Canada	6,358,528	6,549,284	6,745,762	6,948,135	7,156,579
FFA Capital Housing	921,489	949,134	977,608	1,006,936	1,037,144
FFA - Lifecycle Infrastructure	1,129,387	1,163,269	1,198,167	1,234,112	1,271,135
Implementation Funds budgeted transfer	120,780	124,403	128,136	131,980	135,939
BMO interest on cash balances	1,050,000	75,000	77,250	79,568	81,955
Housing rental	86,436	86,436	86,436	86,436	86,436
NTC	36,000	37,080	38,192	39,338	40,518
Other (CFIA, Recycle BC, DFO, NRT)	573,130	590,323	608,033	626,274	645,062
BC FN Gaming	280,000	288,400	297,052	305,964	315,142
BC FFA	781,500	804,945	829,093	853,966	879,585
BC FCRSA	218,370	224,921	231,669	238,619	245,777
Secret Beach lot sales					
Use of prior year deferred revenue	4,626,665				
Allocation to deferred revenue	(2,050,876)	(2,112,402)	(2,175,774)	(2,241,048)	(2,308,279)
Total New Revenue:	14,131,409	8,780,793	9,041,623	9,310,279	9,586,994
Expenses by Department					
Administration Department	8,183,005	3,536,166	3,642,251	3,751,518	3,864,064
Community Services Department	2,007,667	1,856,747	1,912,449	1,969,823	2,028,918
Lands & Resources Department	2,469,771	2,087,797	2,150,430	2,214,943	2,281,392
Assets & Public Works Department	1,731,323	1,525,762	1,571,535	1,618,681	1,667,242
Capital Projects	15,800,000	7,312,500			
Total Department Expenditures:	30,191,765	16,318,972	9,276,666	9,554,966	9,841,615
Annual surplus (deficit):	(16,060,357)	(7,538,179)	(235,043)	(244,687)	(254,621)
Opening Accumulated Surplus (deficit)	16,060,357	0	(7,538,179)	(7,773,222)	(8,017,909)
Closing Accumulated Surplus (Deficit)	0	(7,538,179)	(7,773,222)	(8,017,909)	(8,272,529)
Reserves & Investments					
Capital Transfer Investment in QST					
RRS Investment in QST	60,000	60,000	60,000	60,000	60,000
Total Invested in Qacca Settlement Trust	60,000	60,000	60,000	60,000	60,000
Investment in Implementation Fund	0	0	0	0	0
Total Investments	60,000	60,000	60,000	60,000	60,000

Notes

*See source working paper

*See source working paper

*See source working paper

Draws from Implementation Funds out of earned income

Presume excess cash spent in 2025/2026 leaving a small amount of interest only for future years

Have been averaging around \$60K to 2023 fiscal. Figure represents budget for addition of new units in 2024

Indexed by inflation each year

***Assume little movement over 5 years and indexed to inflation.

Indexed by inflation each year

Indexed by inflation each year (3 year agreement, expected to renegotiate 2029)

Indexed by inflation each year

Not budgeted at present until decision to move ahead is made

*Budgeted roll forward of restricted funds

FFA Capital Housing and FFA Lifecycle Infrastructure allocated here

*See source working paper (\$2.016 million of spending in 25/26 relates to BC FN Gaming but may be used for funding Capital Projects if needed)

*See source working paper

*See source working paper

*See source working paper

*See source working paper. Known capital projects are budgeted.

Opening surplus represents the portion of the \$15million settlement available

The 5 year plan shows a deficit beginning in fiscal 2027 as no amounts for the Secret Beach lot revenues have been budgeted. This is due to no current market values for lot sales vs 99 year leases being available. Once the specifics of the decision are made the Secret Beach lot revenues would be anticipated to cover the deficit arising from capital projects without a current budgeted revenue stream.

**Other notes: inflation used on expenses and revenues annually 3% reflective of the 2024 CPI rounded up and assuming relatively low growth over the next 5 years

*** Other significant funding sources will most likely come with a corresponding need to spend the money. Only non-restricted funding is included if not already budgeted