

Council

Thursday February 27th, 2025

Meeting by Zoom

DRAFT Meeting Minutes

Present: Noah Plonka, Lisa Morgan, Kirsten Johnsen
 Absent: Anne Mack, Kevin Mack
 Guest: Donna Monteith
 Chair: Kirsten Johnsen
 Recorder: Tina Gammel

Quorum was present throughout the meeting

Convened 3:00 p.m.

Agenda adopted by consensus

Minutes from February 13, 2025 approved by consensus

STARTS CM00693

1) PETITIONS, DELEGATIONS & PRESENTATIONS

2) REQUEST FOR DECISION AND LEGISLATION

a) Request for Decision

i) 1st Reading of Annual Budget Act 2025-2026

<p>CM00693 MOVED: Lisa Morgan SECONDED: Noah Plonka THAT the Annual Budget Act 2025-2026 be introduced to the Council for first reading. YES: 3 NO: 0</p>	<p>Motion Carried</p>
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<p>CM00694 MOVED: Noah Plonka SECONDED: Lisa Morgan THAT Council resolve to waive the requirement for 24 hours between first and second reading regarding the Annual Budget Act 2025-2026. YES: 3 NO: 0</p>	<p>Motion Carried</p>
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<p>CM00695 MOVED: Noah Plonka SECONDED: Lisa Morgan THAT Council resolve to adopt in principle the Annual Budget Act 2025-2026 and it be referred to the standing committee on finance for detailed consideration. YES: 3 NO: 0</p>	<p>Motion Carried</p>
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b) Request for Decision

i) 1st Reading of Five-Year Financial Plan Act 2025-2026 to 2029-2030

CM00696 MOVED: Noah Plonka SECONDED: Lisa Morgan
 THAT that the Five-Year Financial Plan Act 2025-2026 to 2029-2030 be introduced to the Council for first reading.
 YES: 3
 NO: 0 Motion Carried

CM00697 MOVED: Lisa Morgan SECONDED: Noah Plonka
 THAT Council resolve to waive the requirement for 24 hours between first and second reading regarding the Five-Year Financial Plan Act 2025-2026 to 2029-2030.
 YES: 3
 NO: 0 Motion Carried

CM00698 MOVED: Kirsten Johnsen SECONDED: Lisa Morgan
 THAT Council resolve to adopt in principle the Five-Year Financial Plan Act 2025-2026 to 2029-2030 and it be referred to the standing committee on finance for detailed consideration.
 YES: 3
 NO: 0 Motion Carried

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

Adjourned 3:10 p.m.

Minutes prepared by K Johnsen

Law Clerk

Date

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



This law enacted on

Signed _____
Anne Mack, ha'wilt 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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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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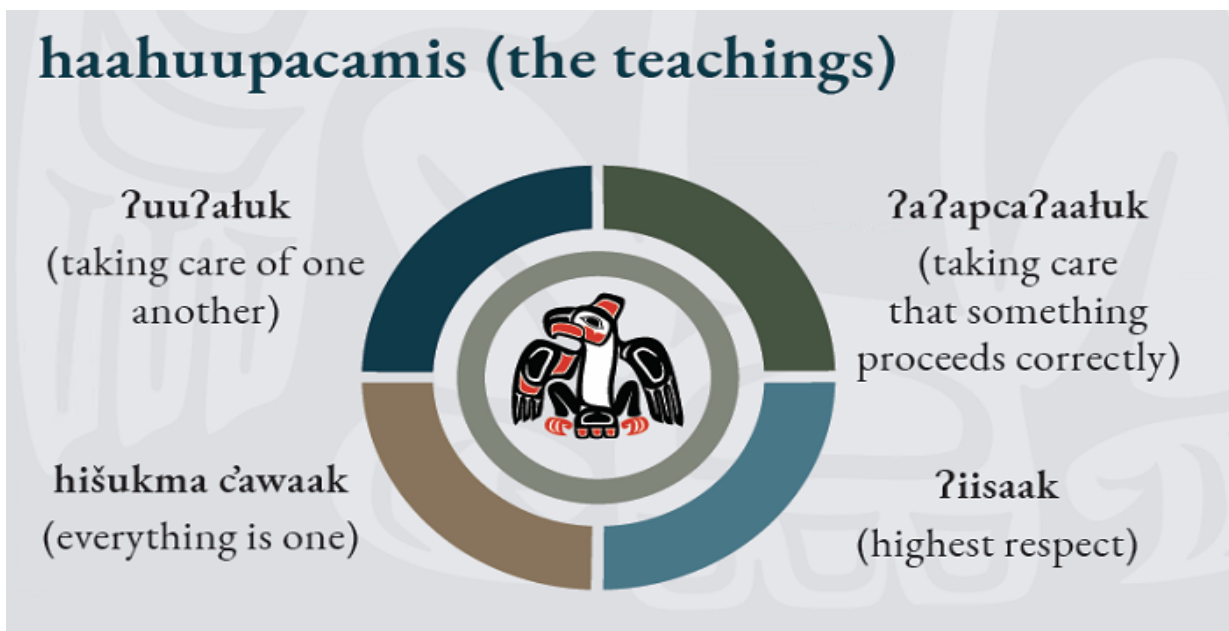
Toquaht Nation Government Vision

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)



Revenues		Total	%
Acct #	Description	Amount	
4110	Province of BC	218,370	0.71%
4210	FFA-BC-FUNDS Sch. F.1	781,500	2.53%
4250	FFA-CDA-FUNDS Sch. B, Table 1	6,358,528	20.56%
4202	ISC Funding	-	0.00%
4050	FA-OTHER-Education, SWOP, Bill C-92	-	0.00%
4250	Lifecycle Infrastructure/B22 Housing	2,050,876	6.63%
4310	NTC Child Welfare	-	0.00%
4615	DFO - SSI & AHRF	-	0.91%
5960	BC Gaming Revenue	280,000	0.00%
4350	NTC Health Canada (Safe H2O)	-	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%
5960	Treaty Loan Payment Recoveries	-	0.28%
4250	Gaps Closing Plan	-	0.00%
4250	FFA-CDA-B22 ICIF Capital Housing Year 4	-	0.28%
5850	Rental Revenue	86,436	0.00%
5505	Loans & Grants	-	3.78%
5950	Interest Revenue	1,170,780	1.58%
5960	Other Revenue	487,621	37.49%
TOTAL REVENUE		11,595,619	

11,595,620

Estimated Available 2023-24 Surpluses

	Operating Fund	-	0.00%
		-	0.00%
		-	

Other funding sources for 2024-25

2050	Deferred Revenue PY	4,898,307	15.84%
9704	Transfer from PY Surplus and OSR	14,438,508	46.68%

Total Available Revenue & Surpluses

30,932,434

19,336,815

Expenses		Total	%
Acct #	Description	Amount	
7120	Administration	45,593	0.15%
7125	Appreciation/Promotion	15,000	0.05%
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	0.37%
7165	Application Fees	-	0.00%
7180	Audit & Accounting	77,100	0.25%
7212	Bank Charges & Interest	10,600	0.03%
7230	Basic Needs & Prevention	10,000	0.03%
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	0.32%
7356	Construction	-	0.00%
7359	Consulting Contract	645,775	2.09%
7360	Consulting	601,170	1.94%
7362	Courier/Postage	2,000	0.01%
7390	Cultural/Ceremonial	36,000	0.12%
7440	Citizen Distribution/Christmas	1,183,000	3.82%
7460	Donations/Contributions	166,000	0.54%
7480	Dues/Memberships	70,059	0.23%
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	2.33%
7568	Equipment Purchases	4,231,315	13.68%
7570	Equipment Rental	477,500	1.54%
7680	Fuel/Oil/Grease	22,700	0.07%
7682	Funerals	10,000	0.03%
7865	Honoraria - Council	450,344	1.46%
7867	Honoraria - Committee	38,550	0.12%
7868	Honoraria - Other	16,700	0.05%
7955	Insurance & Licences	162,810	0.53%
8010	Janitorial	15,000	0.05%
8228	Legal Fees	313,179	1.01%
8250	Lifecycle Infra/B22 Housing	2,050,876	6.63%
8251	Loan Payment - Principal	350,000	1.13%
8312	Material & Supplies	2,429,970	7.86%
8325	Meeting Expenses	101,350	0.33%
8400	Moorage	5,000	0.02%
8460	Non-insured Benefits	20,000	0.06%
8470	NTC Service Agreement	110,000	0.36%
8530	Office Supplies	13,000	0.04%
8670	Professional Fees	2,738,650	8.85%
8671	Project Management	20,000	0.06%
8672	Property Tax	25,000	0.08%
8800	Reaching Home	136,630	0.44%
8825	Rent	108,000	0.35%
8828	Repairs & Maintenance	201,500	0.65%
8960	Social Assistance	47,000	0.15%
8977	Short Term Citizen Contracts	43,000	0.14%
8978	Sub Contract	9,194,000	29.72%
8990	Substance Use Supports	100,000	0.32%
9050	Team Toquaht Events	10,000	0.03%
9070	Training	83,000	0.27%
9072	Travel - Staff	45,800	0.15%
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	0.40%
9180	Utilities	140,600	0.45%
9460	Youth Activity Expenses	8,000	0.03%
6610	Wages & Benefits	3,087,999	9.98%
			0.00%
	Rounding		0.00%
			0.00%
		30,932,434	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	55%	6,358,528
FFA - CIRNAC - Lifecycle Infrastructure Fund	10%	1,129,387
FFA - CIRNAC - B22 Housing	5%	921,489
ISC Other	0%	-
BC Funds	9%	999,870
Interest Income - Leith Wheeler	1%	120,780
Own Source Revenues	1%	86,436
Nuu-chah-nulth Tribal Council	0%	51,000
Other	17%	1,928,130
	0%	-
Total New Revenue	97%	11,595,620

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
	86,436		86,436
	51,000		51,000
	1,928,130		1,928,130
	-		-
8,409,404	3,186,216		11,595,620

-
-
-
-
-
-
-
-

Total New Revenues		
	37%	11,595,620
Transfer from PY Surplus/OSR and Deferred Revenue	63%	19,336,815
Total New and Surplus Revenue:	100%	30,932,435

FFA	Other	DR + S	Total
8,409,404	3,186,216		11,595,620
		19,336,815	19,336,815
8,409,404	3,186,216	19,336,815	30,932,435

Programs	Page	Total Expenses
Administration & Governance Department	8-11	26% 8,183,205
Community Services Department	12-13	6% 1,997,667
Lands & Resources Department	14-15	8% 2,489,364
Assets & Public Works Department	16-17	12% 3,822,199
Capital Projects	18-19	47% 14,440,000

FFA	Other	DR + S	Total
2,638,714	1,805,980	3,738,510	8,183,204
1,795,312	126,009	76,347	1,997,667
597,816	1,126,891	764,657	2,489,364
3,125,713	127,336	569,150	3,822,199
251,849	-	14,188,151	14,440,000

Total Expenses	100%	100%	30,932,434
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8,409,404	3,186,216	19,336,815	30,932,434
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Estimated Surplus	TE/TN&SR	
	0%	-
	ES/TN&SR	
Check	100%	30,932,434

FFA	Other	DR + S	Total
0	-	-	-
8,409,404	3,186,216	19,336,815	30,932,434

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 ḥawiiḥin 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 will 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

ACCT ↓↓↓↓↓	REVENUE SOURCES	DEPARTMENTS							Acct Total
		9090 ADMIN	9020 RECORDS & REGISTRIES	9010 GOV	9095 CAPACITY ACTION PLAN	1400 ECONOMIC DEVELOPMENT	1135 IMP	1137 ADMIN REVIEW BOARD	
4250	FFA-CDA-FUNDS Sch. B, Table B.1	870,576	167,751	714,310	65,000	119,000	648,777	6,800	2,592,214
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								-
	Total Revenues	2,831,776	167,751	714,310	115,000	119,000	863,557	6,800	4,818,194

- 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

ACCT ↓↓↓↓↓	EXPENSES	DEPARTMENTS							Acct Total
		ADMIN	RECORDS & REGISTRIES	GOV	CAPACITY ACTION PLAN	ECONOMIC DEVELOPMENT	IMP	ADMIN REVIEW BOARD	
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		27,000	100,000				317,000
7360	Consulting	65,000		10,000		90,000			165,000
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	824,748	134,851	-	-				959,599
	Total Expenses	2,831,776	167,751	714,310	115,000	119,000	863,557	6,800	4,818,194

Balanced? - - - - -



NOT UPDATED YET

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	2,592,214	2,638,714
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								-	-	-
Total Revenues		660,000	437,000	46,500	2,016,831	100,000	4,679	100,000	3,365,010	4,818,194	8,183,204
		h	i	j	k	l	m	n			

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								-	317,000	317,000	
7360	Consulting								-	165,000	165,000	
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	959,599	1,196,804	
Total Expenses		660,000	437,000	46,500	2,016,831	100,000	4,679	100,000	3,365,010	4,818,194	8,183,205	



Community Services Department Outcomes

Community Health

Our mandate is to provide services to improve the health of 'tuk'waa?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'waa?ath are committed to revitalizing our language by preserving, learning, and teaching nuuca'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'waa?ath wellbeing. Our culture program includes gatherings at Macoah and Port Alberni. We want to provide citizens with opportunities to be on 'tuk'waa?ath lands and will be doing some land-based programs that focus on health, healing, and traditional practices. We will utilize uuštukyu 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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COMMUNITY SERVICES DEPARTMENT

1625 Community Emergency Preparedness

ACCT ↓↓↓↓↓	REVENUE SOURCES	DEPARTMENTS											Acct Total	
		1620	1600	1615	8100	8105	8200	8220	8350	8351	8510	8520		8710
		COMMUNITY SERVICES ADMIN	HEALTH	ISC HARM REDUCTION	CHILD & FAMILY WELLNESS	ISC CHILD & FAMILY PREVENTION	EARLY LEARNING & CHILD CARE	EDUCATION & TRAINING	FNESC ISOL	FNESC SWEP	LANGUAGE	CULTURE	CITIZEN SERVICES	
4250	FFA-CDA-FUNDS Sch. B, Table B.1	202,519	292,695		153,298			623,065			197,385	97,800	228,550	1,795,312
4255	ISC - Other				-			-						-
4110	Province of BC											45,000		45,000
4310	NTC Child Welfare				-									-
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													-
	Total Revenues	202,519	334,704	-	153,298	-	76,347	623,065	-	-	197,385	142,800	267,550	1,997,667

1620 CBT Board of Directors

8520 CBT Cultural Committee

ACCT ↓↓↓↓↓	EXPENSES	DEPARTMENTS											Acct Total	
		1620	1600	1615	8100	8105	8200	8220	8350	8351	8510	8520		8710
		COMMUNITY SERVICES ADMIN	HEALTH	ISC HARM REDUCTION	CHILD & FAMILY WELLNESS	ISC CHILD & FAMILY PREVENTION	EARLY LEARNING & CHILD CARE	EDUCATION & TRAINING	FNESC ISOL	FNESC SWEP	LANGUAGE	CULTURE	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				10,000									10,000
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			5,000						39,000			50,000
7390	Cultural Activities				6,000						10,000	10,000		26,000
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	3500		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								15,800			56,147
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		6,000						2,000	2,000		14,000
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	186,119	86,345		108,248			126,965			108,985			616,661
	Total Expenses	202,519	334,704	-	153,298	-	76,347	623,065	-	-	197,385	142,800	267,550	1,997,667

1,997,667

Balanced?



NOT UPDATED YET

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 ɥaaɥuuli. 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 ɥaaɥuuli 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?i?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 ɥaaɥuuli. 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
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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	8560 SSI MARINE STEWARDS HIP	8561 MARINE STEWARDS HIP	7310 NATURAL RESOURCES	7400 nismaqahut 'tuk''aa?atp	9305 CBT SIGNAGE	9310 CBT STEWARD & MONITORING	1440 TSL LOGGING		3222 F3 LANDS
4250	FFA-CDA-FUNDS Sch. B, Table B.1	351,116		0	226,700				20,000		597,816
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							162,421
2050	Deferred Revenue	10,000		271,642	74,015		9,000	50,000		350,000	764,657
9704	Prior Years Surpluses										-
	Total Revenues	473,537	-	331,242	474,085	781,500	9,000	50,000	20,000	350,000	2,489,364

ACCT ↓↓↓	EXPENSES	DEPARTMENTS								Acct Total	
		LANDS ADMIN	SSI MARINE STEWARDS HIP	MARINE STEWARDS HIP	NATURAL RESOURCES	nismaqahut 'tuk''aa?atp	CBT SIGNAGE	CBT STEWARD & MONITORING	TSL LOGGING		F3 LANDS
7120	Administration	19,593									19,593
7125	Advertising/Appreciation/Promo										-
7355	Committed Funds				74,015						74,015
7359	Consulting Contract			45,525	30,000						75,525
7360	Consulting	70,651		20,000	213,370	54,349			5,000		363,370
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	442,784	9,000				486,784
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						30,000
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						3,500
8400	Moorage			5,000							5,000
8670	Professional Fees			50,000	30,000						80,000
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			50,000			107,000
9070	Training	10,000		15,000							25,000
9072	Travel - Staff	6,000			6,000						12,000
9075	Travel - Council & Executive										-
9076	Travel - Committee				900						900
9180	Utilities	4,800		2,400							7,200
6610	Wages & Benefits	188,372		111,317		284,367					584,056
	Total Expenses	473,537	-	331,242	474,085	781,500	9,000	50,000	20,000	350,000	2,489,364

Balanced? - - - - -

2,489,364



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 that 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 reports, and scheduled maintenance is being created with the assistance of Nuuchahnulth Tribal Council Capital Program staff. With this in place, we 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 compliance and standard regular maintenance tasks, which will extend the longevity of the assets. The maintenance team is outfitted with hand-held devices for inspections.

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

The new Quiyuss Lodge is gaining attraction as a place to host meetings and overnight stays for citizens, staff and contractors. A new booking tool for 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. 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 completed.

Public Works

The public works department staff are certified through 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 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. Testing is in conjunction with requirements from FNHA while sewer testing is in conjunction with Provincial regulations. Both water and wastewater 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 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/CO2 detectors. 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 bandwidth to Macoah residents free of charge. The Connected Coast project is on-going with 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 year, 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

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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 'uk*aa?athic hišimiyiyak	8605 qiyuus	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		357,514	39,900	57,100	129,297		137,000	22,000	33,000	13,000	38,814	48,600	1,074,837
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														-
4610	Canada Food Inspection Agency														-
4675	Cost Recoveries			900											900
5855	Transfer Fees														-
5850	Rental Income												86,436		86,436
5950	Other Income	40000													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	358,414	39,900	57,100	2,520,530	20,850	137,000	22,000	33,000	13,000	125,250	48,600	3,822,199
		a		b	c	d	e						f	g	3,822,199

ACCT □□□□	EXPENSES	EMERGENCY MNGMT	EMERGENCY & DISASTER MNGMT ACT	GENERAL PUBLIC WORKS	WATER PUBLIC WORKS	SEWER PUBLIC WORKS	ASSET MNGMT	INFRASTRUCTURE	'uk*aa?athic hišimiyiyak	qiyuus	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		20,000			5,000	356,850
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			295,624	-	-	394,854								690,478
	Total Expenses	401,055	45,500	358,414	39,900	57,100	2,520,530	20,850	137,000	22,000	33,000	13,000	125,250	48,600	3,822,199

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	-	-	-	-	251,849	-	-	-	-	-	-	-	-	-	-	-	-	251,849
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	-	-	-	-	-	-	-	-	-	90,000
9704	Prior Years Surpluses	16,500	2,000	65,000	35,200	8,748,151	-	-	90,000	947,000	145,000	2,866,000	692,000	120,000	6,300	-	330,000	125,000	14,098,151
	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
		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o			

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	7,500	-	-	-	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

Draft 2 Budget Review w Rick

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