TOQUAHT NATION GOVERNMENT

ANNUAL BUDGET ACT, 2026-2027

TNS 2/2026

This law enacted on April 1st, 2026

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

DEPOSITED IN THE
REGISTRY OF LAWS AND
OFFICIAL RECORDS

ON 2026-04-06

_____
Signature of Law Clerk

00113

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PART 1 - INTRODUCTORY PROVISIONS

Short title

1.1 This Act may be cited as the Annual Budget Act, 2026-2027.

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 2026-2027 fiscal year.

Specific purpose revenue

1.5 (a) Subject to subsection (b), if during the 2026-2027 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, 2026.

SCHEDULE 1 - ANNUAL BUDGET
FOR THE TOQUAHT NATION FOR THE 2026-2027 FISCAL YEAR



Schedule 1

Toquaht Nation Government
Annual Budget
2026-27

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ʾtukʷaaʔatḥ
Tradition Transcending Time

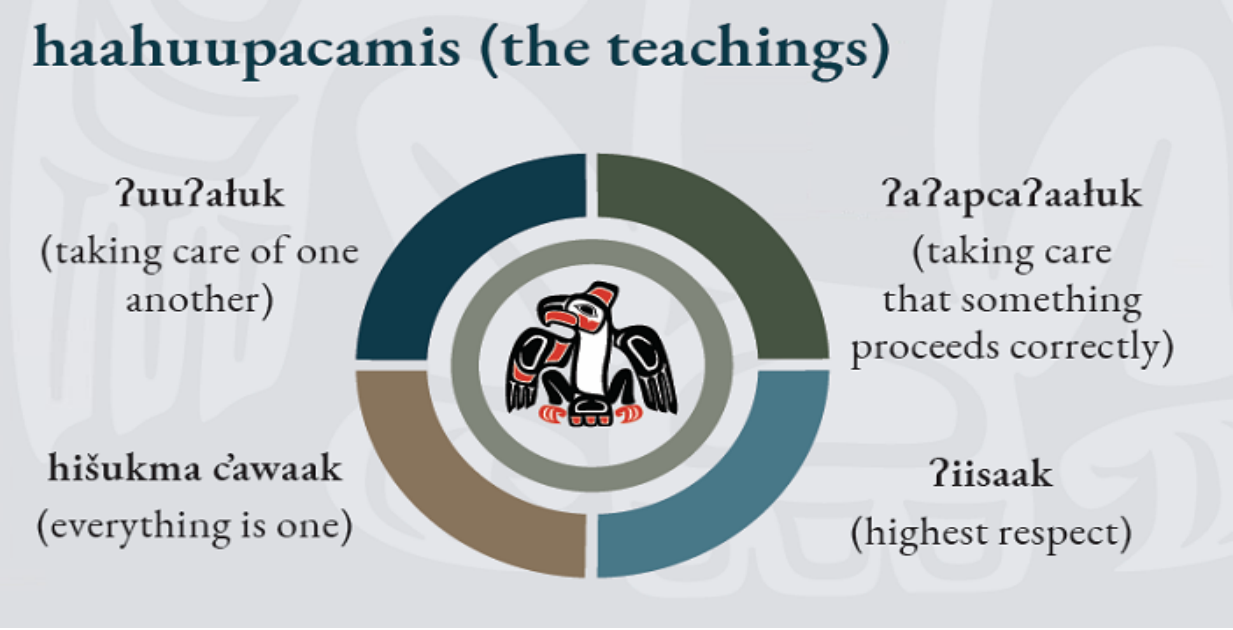
Toquaht Nation Government Vision

A healthy future forʾtuk̓ʷaaʔatḥ through opportunities that meet their social, spiritual, and economic needs.

Toquaht Nation Government Mission

The Toquaht Nation supports all masčim 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	172,455	0.69%
4210	FFA-BC-FUNDS Sch. F.1	801,732	3.22%
4250	FFA-CDA-FUNDS Sch. B, Table 1	6,482,265	26.07%
4255	ISC Funding	157,348	0.63%
4050	FA-OTHER-Education, SWOP, Bill C-92		0.00%
4250	FFA Capital Funding - Gov Building	5,965,000	23.99%
4310	NTC Child Welfare & Health Surplus	105,000	0.42%
4615	DFO - SSI & AHRF	-	0.00%
5960	BC Gaming Revenue	-	0.06%
4350	NTC Health Canada (Safe H2O)	14,839	0.10%
4380	NTC Patient/IRS Travel Recoveries	24,000	0.05%
4390	NTC Patient Travel Admin Recoveries	12,000	0.16%
4610	Canada Food Inspection Agency	40,000	0.00%
4675	Cost Recoveries	1,044	0.00%
4720	First Nations Health Authority	60,085	0.00%
4765	Maa-nulth Treaty Society	94,000	0.00%
			0.44%
4250	Gaps Closing Plan	-	0.00%
4250	FFA-CDA-B22 ICIF Capital Housing Year 4	-	0.44%
5850	Rental Revenue	110,427	0.00%
5505	Loans & Grants		2.17%
5950	Interest Revenue	540,780	2.81%
5960	Other Revenue	699,349	61.44%
	TOTAL REVENUE	**15,280,324**	
Estimated Prior Funds Available 2025-26			7.50%
9704	Prior Year Operating Surpluses	1,864,696	23.44%
2050	Prior Year Deferred Revenue	5,830,348	30.94%
		7,695,044	
Total Available Revenue & Surpluses		**24,868,868**	
Capital Project Funding Requests for 2026-27			7.61%
4550	Distribution from Toquaht Holdings LP	1,893,500	9.60%
5505	BMO Construction Line of Credit	2,387,287	0.00%
			201.12%
	Total Revenue, Surpluses & Unfunded Requests	27,256,155	

Expenses		Total	%
Acct #	Description	Amount	
7120	Administration	225,252	0.83%
7125	Appreciation/Promotion	7,000	0.03%
7130	Allocations	-	0.00%
7140	Allowance - Comfort	1,600	0.01%
7150	Allowance - Grade 1 to 12	7,400	0.03%
7152	Allowance - Post Secondary	3,000	0.01%
7154	Allowance, Living - Post Secondary	115,500	0.42%
7165	Application Fees	-	0.00%
7180	Audit & Accounting	75,000	0.28%
7212	Bank Charges & Interest	10,100	0.04%
7230	Basic Needs & Prevention	10,000	0.04%
7260	Books & Supplies - Grade 1 to 12	9,800	0.04%
7261	Books & Supplies - ABE	-	0.00%
7262	Books & Supplies - Post Secondary	10,000	0.04%
7275	Bursaries	1,950	0.01%
7350	Clinical Supplies	-	0.00%
7355	Committed Funds	1,815,269	6.66%
7356	Construction	-	0.00%
7359	Consulting Contract	670,673	2.46%
7360	Consulting	643,755	2.36%
7362	Courier/Postage	2,500	0.01%
7390	Cultural/Ceremonial	38,000	0.14%
7440	Citizen Distribution/Christmas	285,000	1.05%
7460	Donations/Contributions	119,000	0.44%
7480	Dues/Memberships	112,054	0.41%
7500	Elders Grant	10,000	0.04%
7502	Elders Group & Supports	20,000	0.07%
7504	Elders Minor Home Repair	20,000	0.07%
7510	Food Security Initiatives	40,000	0.15%
7558	Engineering	1,193,253	4.38%
7568	Equipment Purchases	1,164,525	4.27%
7570	Equipment Rental	38,348	0.14%
7680	Fuel/Oil/Grease	44,882	0.16%
7682	Funerals	10,000	0.04%
7865	Honoraria - Council	453,690	1.66%
7867	Honoraria - Committee	40,800	0.15%
7868	Honoraria - Other	35,300	0.13%
7955	Insurance & Licences	214,522	0.79%
8010	Janitorial	15,000	0.06%
8228	Legal Fees	247,000	0.91%
8250	Lifecycle Infra/B22 Housing	-	0.00%
8251	Loan Payment - Principal	950,000	3.49%
8312	Material & Supplies	606,129	2.22%
8325	Meeting Expenses	185,415	0.68%
8400	Moorage	5,000	0.02%
8460	Non-insured Benefits	30,000	0.11%
8470	NTC Service Agreement	112,350	0.41%
8530	Office Supplies	16,500	0.06%
8670	Professional Fees	1,392,519	5.11%
8671	Project Management	4,000	0.01%
8672	Property Tax	25,000	0.09%
8800	Reaching Home	135,749	0.50%
8825	Rent	108,000	0.40%
8828	Repairs & Maintenance	231,097	0.85%
8960	Social Assistance	35,000	0.13%
8977	Short Term Citizen Contracts	161,775	0.59%
8978	Sub Contract	10,825,536	39.72%
8990	Substance Use Supports	65,000	0.24%
9050	Team Toquaht Events	15,000	0.06%
9070	Training	146,842	0.54%
9072	Travel - Staff	110,731	0.41%
9075	Travel - Council & Executive	45,000	0.17%
9076	Travel - Committee	4,200	0.02%
9077	Travel - Citizens	39,300	0.14%
9079	Travel - Patient/IRS	24,000	0.09%
9082	Tuition - Post Secondary	104,000	0.38%
9180	Utilities	160,261	0.59%
9460	Youth Activity Expenses	49,500	0.18%
6610	Wages & Benefits	3,958,078	14.52%
			0.00%
	Rounding		0.00%
			0.00%
		27,256,154	**100.00%**
Estimated Surplus 2026-27		**0**	

Toquaht Nation Government
Operating Fund Budget
Summary Schedule of Revenues, Expenditures, Surpluses and Investments
Year Ending March 31, 2027

Revenue Source		Total	FFA	Other	DR + S	Total		
FFA - CIRNAC	42%	6,482,265	6,482,265			6,482,265	☑	
ISC Section 38	39%	5,965,000		5,965,000		5,965,000	☑	C106
FFA - CIRNAC - B22 Housing				-		-	☑	C107
ISC Other	1%	157,348		157,348		157,348		
BC Funds	6%	974,187		974,187		974,187	☑	
Interest Income - Leith Wheeler	1%	120,780		120,780		120,780	☑	
Own Source Revenues	1%	110,427		110,427		110,427	☑	
Nuu-chah-nulth Tribal Council	1%	155,839		155,839		155,839	☑	
Other	9%	1,314,478		1,314,478		1,314,478	☑	
		-		-		-		
Total New Revenue	100%	**15,280,324**	**6,482,265**	**8,798,059**	**-**	**15,280,324**		-

Total New Revenues	56%	**15,280,324**	6,482,265	8,798,059		**15,280,325**
From estimated operating surpluses	7%	**1,864,696**			1,864,696	**1,864,696**
Deferred Revenue	21%	**5,830,348**			5,830,348	**5,830,348**
Distribution from Toquaht Holdings LP	7%	**1,893,500**			1,893,500	**1,893,500**
BMO Construction Line of Credit	9%	**2,387,287**			2,387,287	**2,387,287**
Total New and Surplus Revenue:	100%	**27,256,155**	**6,482,265**	**8,798,059**	**11,975,831**	**27,256,156**

Programs	Page	Total Expenses		FFA	Other	DR + S	Total
Administration & Governance Department	8-11	22%	5,960,989	3,708,727	935,980	1,316,282	5,960,989
Community Services Department	12-13	10%	2,763,354	936,614	492,882	1,333,859	2,763,355
Lands & Resources Department	14-15	13%	3,441,704	671,098	1,120,387	1,650,219	3,441,704
Assets & Public Works Department	16-17	6%	1,673,269	1,165,826	283,810	223,633	1,673,269
Capital Projects	18-19	49%	13,416,838		5,965,000	7,451,838	13,416,838
Total Expenses	100%	100%	**27,256,154**	**6,482,265**	**8,798,059**	**11,975,831**	**27,256,155**
	TE/TN&SR			24%	32%	44%	100%
Estimated Surplus			**-**	**0**	**-**	**-**	**-**
	ES/TN&SR						
Check	100%		27,256,154	6,482,265	8,798,059	11,975,831	27,256,155
				24%	32%	44%	100%

Reserves	Current		Accumulated	2025-26 Allocations	Total
B21 Lifecycle Infrastructure Fund	1,157,306		4,275,789	-	5,433,095
B22 Housing	1,135,506		2,864,494	-	4,000,000
ICWSS	- 86,880		728,358	-	641,478
BCFN Gaming	270,000		2,004,202	(2,000,000)	274,202
Province of BC Contaminated Site Settlement (Remediation)	-		7,000,000	-	7,000,000
Province of BC Contaminated Site Settlement (Economic Cont)	-		8,000,000	-	8,000,000
Drinking Water Settlements	-		500,000	-	500,000
Deekyakus Specific Claim Settlement	-		4,371,000	(3,000,000)	1,371,000
Total Reserves	**2,475,932**		**29,743,843**	**(5,000,000)**	**27,219,775**
Investments					
Implementation Fund (per 2024-25 Audit)					5,910,922
Qacċa Settlement Trust (per note 13 of 2024-25 Audit)					9,266,077
Total Investments	**-**		**-**	**-**	**15,176,999**
Total Reserves & Investments	**2,475,932**		**29,743,843**	**- 5,000,000**	**42,396,774**

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 Mission to support all masčim to thrive by being innovative and providing high quality programs and services within accessible, accountable, fair, and sustainable systems. Administration supports all Toquaht Government departments to achieve priorities identified in the Strategic Plan.

Administration

The Administration ensures the day to day operations, and capital projects of the TNG are effectively and efficiently managed in accordance with approved laws, regulations, and policies. The admin department covers general operating costs, citizen distributions, and supports the financial administration of the government.

To ensure all our obligations are met and to continue to work toward the objectives outlined in the Strategic Plan, TNG must continue to increase capacity in all areas. The newly adopted capacity action plan will provide current staff with training opportunities, support implementation of a new health and safety program, and enhance recruitment and onboarding of new employees. The onboarding process will include a component of culture and language training. In addition, resources have been allocated to support ongoing communication efforts to enhance citizen engagement and access to information.

This year we will also research and evaluate digital records management systems that can support Toquaht Nation's administrative needs. Implementing a centralized digital records management system with a universal naming convention will improve efficiency, consistency, and accessibility across all departments. It will reduce document duplication, enhance compliance with legal and archival standards, and strengthen Toquaht Nation's long-term information management and accountability.

Note on housing: Administration has worked collaboratively with multiple departments on providing housing opportunities for citizens and workforce. In February 2026 Executive adopted a multi year housing strategy. The strategy is being used as a guide to apply for funding to construct a variety of homes on the Toquaht settlement lands.

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 strengthen governance. This includes treaty implementation activities, ongoing review of legislation, creation of a long term financial plan, succession planning for future governance, and creating a Culture, Language and Heritage department.

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. Economic Development fosters a safer, stronger, healthier, more financially secure, more self-reliant and more sustainable community. Growing a sustainable economy is identified as a priority in the Strategic Plan. An Economic Development Officer (ECO) was appointed in February 2026. The EDO will implement changes resulting in amendments to the Economic Development Act.
This year they will focus energy on creating an employment and training strategy for current and future business that supports the Community Master Plan, seeking grant opportunities, and continuing to improve connectivity and accessibility in Macoah. The EDO will also participate in the creation of laws or policies surrounding expectations on visitor activities and behaviour within Toquaht territory,

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 2026 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 2026 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, 2027

ADMINISTRATION & GOVERNANCE CORE DEPARTMENTS

9010 Standing Committee on Finance *9010 Treaty Implementation C 9010* *Cultural Advisory* *9010*
9010 Standing Committee on Ec Dev
9010 Toquaht Taxation Authority

ACCT	REVENUE SOURCES	DEPARTMENTS 9090 ADMIN	9020 RECORDS & REGISTRIES	9010 GOV	1400 ECONOMIC DEVELOPMENT	1135 IMP	1137 ADMIN REVIEW BOARD	Acct Total
4250	FFA-CDA-FUNDS Sch. B, Table B.1	1,918,296	137,291	793,268	129,502	695,570	9,800	**3,683,727**
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	420,000				120,780		**540,780**
5960	Other Revenue	1,200						**1,200**
2050	Deferred Revenue							-
9704	Prior Years Unexpended Funds	909,657						**909,657**
	Total Revenues	**3,249,153**	**137,291**	**793,268**	**129,502**	**910,350**	**9,800**	**5,229,364**
		a	b	c	e	f	g	

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

ACCT	EXPENSES	DEPARTMENTS ADMIN	RECORDS & REGISTRIES	GOV	ECONOMIC DEVELOPMENT	IMP	ADMIN REVIEW BOARD	Acct Total
7120	Administration							-
7125	Advertising/Appreciation/Promo	7,000						**7,000**
7180	Audit & Accounting	75,000						**75,000**
7212	Bank Charges & Interest	10,000				100		**10,100**
7355	Committed Funds							-
7359	Consulting Contract	155,150		86,400				**241,550**
7360	Consulting	65,000		42,500				**107,500**
7362	Courier/Postage	2,500						**2,500**
7390	Cultural Activities			10,000				**10,000**
7440	Distributions	285,000						**285,000**
7460	Donations/Contributions			3,000				**3,000**
7480	Dues/Memberships	62,700		21,251				**83,951**
7568	Equipment Purchases	52,100	5,000					**57,100**
7570	Equipment Rental	12,000						**12,000**
7865	Honoraria - Council & Executive			453,690				**453,690**
7867	Honoraria - Committee		900	23,400		7,800	1,800	**33,900**
7955	Insurances & Licences	115,000						**115,000**
8010	Janitorial	15,000						**15,000**
8228	Legal Fees	15,000	4,000	30,000		80,000	5,000	**134,000**
8250	Loan Payment - Interest							-
8251	Loan Payment - Principal	950,000						**950,000**
8312	Materials and Supplies	1,500						**1,500**
8325	Meeting Expense	6,000		25,000		30,000		**61,000**
8530	Office Supplies	15,000						**15,000**
8670	Professional Fees	38,000		15,000	9,000	791,000		**853,000**
8825	Rent	108,000						**108,000**
8828	Repairs & Maintenance	11,500						**11,500**
8977	Short Term Citizen Contract	1,000						**1,000**
8978	Sub Contract							-
9050	Team Toquaht Events	15,000						**15,000**
9070	Training	58,000		10,000	1,500		3,000	**72,500**
9072	Travel - Staff	22,500			5,000			**27,500**
9075	Travel - Council & Executive			45,000				**45,000**
9076	Travel - Committee			1,550		1,450		**3,000**
9077	Travel - Citizens			8,000				**8,000**
9180	Utilities	30,000		6,000	1,200			**37,200**
6610	Wages & Benefits	1,121,203	127,391	12,477	112,802			**1,373,873**
	Total Expenses	**3,249,153**	**137,291**	**793,268**	**129,502**	**910,350**	**9,800**	**5,229,364**
	Balanced?	-	-	-	-	-	-	-

Administration & Governance Department Outcomes (Cont'd)

NRT Declaration Act Engagement Funds

This multi year funding provides funding that empowers Toquaht Nation to fully participate in government-to-government engagement and consultation with the Province of B.C. It supports and enhances capacity development within First Nation communities to provide knowledge, advice, and guidance that assists the Province of B.C. in amending or developing laws to align with the UN Declaration and inform activities to implement the Declaration Act. Toquaht employs Intergovernmental Relations & Policy Analysts to perform this work.

Mamook Natural Resources

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

Specific Claims - Maggie Lake

Toquaht Nation has put forward a Specific Claim against Canada regarding the loss of reserved-based fishing rights. Canada has reviewed the claim and offered to seek a negotiated settlement of this claim. The resources in this account are for research and negotiations.

Operating Fund Budget
Schedule of Revenue and Expenses
Year Ending March 31, 2027

ADMINISTRATION & GOVERNANCE INTERIM DEPARTMENTS

ACCT ⇊⇊⇊⇊	REVENUE SOURCES	DEPARTMENTS 8150 NRT DECLARATION ACT	9005 ma mook NATURAL RESOURCES	1122 SC chequis River IR No 3 Fishing Rights (Maggie)	Acct Total	ADMIN & GOV CORE DEP Total from Admin & Gov Core Page	ACCUMULATED ADMIN & GOV Accumulated Total for Admin & Gov
4250	FFA-CDA-FUNDS Sch. B, Table B.1		25,000		**25,000**	**3,683,727**	**3,708,727**
4210	FFA-BC-FUNDS RECEIVED (Sch. F.1)				-	-	-
4202	Gov Can Specific Claims			40,000	**40,000**		**40,000**
4205	Gov Can FNGST				-	-	-
4250	FFA-CDA-FUNDS Sch. G, Para 5				-	-	-
4120	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				-	**540,780**	**540,780**
5960	Other Revenue	260,000			**260,000**	**1,200**	**261,200**
2050	Deferred Revenue	406,625			**406,625**	-	**406,625**
9704	Prior Years Unexpended Funds				-	**909,657**	**909,657**
	Total Revenues	**666,625**	**25,000**	**40,000**	**731,625**	**5,229,364**	**5,960,989**
		h	j	m			

ACCT ⇊⇊⇊⇊	EXPENSES	NRT DECLARATION ACT	ma mook NATURAL RESOURCES	SC chequis River IR No 3 Fishing Rights (Maggie)	Acct Total	Total from Admin & Gov Core Page	Accumulated Total for Admin & Gov
7120	Administration	26,000			**26,000**	-	26,000
7125	Advertising/Appreciation/Promo				-	7,000	7,000
7180	Audit & Accounting				-	75,000	75,000
7212	Bank Charges & Interest				-	10,100	10,100
7355	Committed Funds (Rplc Reserve)	391,930			**391,930**	-	391,930
7359	Consulting Contract				-	241,550	241,550
7360	Consulting				-	107,500	107,500
7362	Courier/Postage				-	2,500	2,500
7390	Cultural Activities				-	10,000	10,000
7440	Distributions				-	285,000	285,000
7460	Donations/Contributions				-	3,000	3,000
7480	Dues/Memberships				-	83,951	83,951
7568	Equipment Purchases				-	57,100	57,100
7570	Equipment Rental				-	12,000	12,000
7865	Honoraria - Council				-	453,690	453,690
7867	Honoraria - Committee				-	33,900	33,900
7955	Insurances & Licences	405			**405**	115,000	115,405
8010	Janitorial				-	15,000	15,000
8228	Legal Fees		10,000	40,000	**50,000**	134,000	184,000
8250	ICWSS/DFO				-	-	-
8251	Loan Payment - Principal				-	950,000	950,000
8312	Materials and Supplies				-	1,500	1,500
8325	Meeting Expense				-	61,000	61,000
8530	Office Supplies				-	15,000	15,000
8670	Professional Fees	595	15,000		**15,595**	853,000	868,595
8825	Rent				-	108,000	108,000
8828	Repairs & Maintenance				-	11,500	11,500
8977	Short Term Citizen Contract				-	1,000	1,000
8978	Sub Contract				-	-	-
9050	Team Toquaht Events				-	15,000	15,000
9070	Training	1,000			**1,000**	72,500	73,500
9072	Travel - Staff	6,500			**6,500**	27,500	34,000
9075	Travel - Council & Executive				-	45,000	45,000
9076	Travel - Committee				-	3,000	3,000
9077	Travel - Citizens				-	8,000	8,000
9180	Utilities	2,400			**2,400**	37,200	39,600
6610	Wages & Benefits	237,795			**237,795**	1,373,873	1,611,668
	Total Expenses	**666,625**	**25,000**	**40,000**	**731,625**	**5,229,364**	**5,960,989**

Community Services Department Outcomes

Community Health

Our mandate is to support and strengthen the health of ʔtuḵʷaaʔatḥ across the lifespan. This includes delivering our ongoing health programs, such as patient travel and Non-Insured Health Benefits. In 2026-27, we will expand access to care by bringing a wide range of visiting health professionals to Macoah. We will also enhance services to Toquaht Elders to reduce social isolation, improve access to healthy foods, and encourage participation in community events. In addition, we are developming a comprehensive food security program that will both provide food to community members in need and supportʔtuḵʷaaʔatḥ to build skills in gathering, preparing, and preserving traditional foods.

Child and Family Wellness

We will continue to strengthen our child and family wellness program, with focus this year on expanding prevention-based supports. We will improve our relationships with Usma and MCFD through our Community Agreement, working collaboratively to support Toquaht families. We will also explore exercising jurisdiction in child and family services while building our internal capacity to provide one-on-one support to parents.

Education & Training

We will continue to provide supports toʔtuḵʷaaʔatḥ learners of all ages. We want to ensure thatʔtuḵʷaaʔatḥ have every opportunity to return to Macoah. One way we intend on doing this is to create aʔtuḵʷaaʔatḥ skills database so that we can offer employment opportunities to citizens when we know we have a need for a specific skill set. We are planning to purchase a shuttle bus that can be used for multiple purposes including transportation to school in Ucluelet.

Ciiqciiqasa (Language)

ʔtuḵʷaaʔatḥ are committed to revitalizing our language by preserving, learning, and teaching nuučaaʔnuɬ through the practices of speacking, thinking, heariing and seeing. We have hired a Manager of Culture, Language, and Heritage. This role will be building our language and culture programs and ensuring that these are available toʔtuḵʷaaʔatḥ regardless of where they live. We will be increasing the resources available to citizens for language learning by expanding our online content.

Culture

Connection to and learning about our culture is an important part of building resilliency inʔtuḵʷaaʔatḥ and improving our sense of identity and belonging. Our plan is to offer more cultural activities in Macoah including land-based activities where citizens can learn about spiritual practices, traditional foods and medicines and how to use them safely. We will continue to host regular culture nights in Macoah and Port Alberni. We will collaborate with other Nations to increase access to cultural activities.

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. Citizens will see changes to our programs this year as we develop programs and services that target specific needs (i.e., secure housing and its infrastructure and food security initiatives).

Toquaht Nation Government
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COMMUNITY SERVICES DEPARTMENT

1625 Community Emergency Preparedness

		DEPARTMENTS																
		1620	1600	1610	8100	8105	8125	8200	8220	8350	8351	8510	8515	8520	8525	3545	8710	
ACCT ⇊⇊⇊⇊⇊	REVENUE SOURCES	COMMUNITY SERVICES ADMIN	HEALTH	FNHA SOCIAL DETERMINANTS OF HEALTH	CHILD & FAMILY WELLNESS	ISC CHILD & FAMILY PREVENTION	BILL C-92 JURISDICITION	EARLY LEARNING & CHILD CARE	EDUCATION & TRAINING	FNESC ISOL	FNESC SWEP	LANGUAGE	FPHLCC LANGUAGE 2026-27	CULTURE	TOQUAHT MUSIC FEST	ARCHIVE TRAINING	CITIZEN SERVICES	Acct Total
4250	FFA-CDA-FUNDS Sch. B, Table B.1	304,281			56,606				477,917		-	83,600	3,160			6,050	5,000	**936,614**
4255	ISC - Other				-		-		117,348									**117,348**
4110	Province of BC							-										**-**
4310	NTC		-			105,000												**105,000**
4675	Cost Recoveries																-	**-**
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			60,085														**60,085**
5960	Other Revenue												38,700				135,749	**174,449**
2050	Deferred Revenue			120,170			124,146	123,854						10,650				**378,820**
9704	Prior Years Unexpended Funds		433,708											180,781	112,000		228,550	**955,039**
	Total Revenues	**304,281**	**469,708**	**180,255**	**56,606**	**105,000**	**124,146**	**123,854**	**595,265**	**-**	**-**	**83,600**	**41,860**	**191,431**	**112,000**	**6,050**	**369,299**	**2,763,355**
1620	*CBT Board of Directors*	a	b	c	e	f		g	h	i	j	k	l	m	n	o	p	2,763,355
8520	*CBT Cultural Committee*																	

		DEPARTMENTS																
ACCT ⇊⇊⇊⇊⇊	EXPENSES	COMMUNITY SERVICES ADMIN	HEALTH	FNHA SOCIAL DETERMINANTS OF HEALTH	CHILD & FAMILY WELLNESS	ISC CHILD & FAMILY PREVENTION	BILL C-92 JURISDICITION	EARLY LEARNING & CHILD CARE	EDUCATION & TRAINING	FNESC ISOL	FNESC SWEP	LANGUAGE	FPHLCC LANGUAGE 2026-27	CULTURE	TOQUAHT MUSIC FEST	ARCHIVE TRAINING	CITIZEN SERVICES	Acct Total
7120	Administration			18,000			11,752	12,000										**41,752**
7140	Allowance - Comfort																1,600	**1,600**
7150	Allowance - Grade 1 to 12								7,400									**7,400**
7152	Allowance - Graduation								3,000									**3,000**
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	3,800									**9,800**
7261	Books & Supplies - ABE																	**-**
7262	Books & Supplies - Post Secondary								10,000									**10,000**
7275	Bursaries																1,950	**1,950**
7359	Consulting Contract			5,000														**5,000**
7360	Consulting	6,000		25,000			16,000	10,000				39,000		5,000		2,800		**103,800**
7390	Cultural Activities					6,000						10,000		10,000			2,000	**28,000**
7440	Distributions																	**-**
7460	Donations/Contributions								2,000						112,000		2,000	**116,000**
7480	Dues & Memberships											600						**600**
7500	Elders Grant																10,000	**10,000**
7502	Elders Group and Supports		5,000														15,000	**20,000**
7504	Elders Minor Home Repair																20,000	**20,000**
7510	Hardship & Food Security Initiatives		35,000														5,000	**40,000**
7568	Equipment Purchases	61,498							155,000									**216,498**
7680	Fuel, Oil, Grease	10,000							11,232									**21,232**
7682	Funerals																10,000	**10,000**
7867	Honoraria - Committee													-				**-**
7868	Honoraria - Other											6,000	15,600	3,500		2,500	5,000	**32,600**
7955	Insurances & Licences																	**-**
8228	Legal Fees					5,000	11,500											**16,500**
8312	Materials and Supplies	5,000	5,000				2,500		3,500			4,000		5,000			1,000	**26,000**
8325	Mtgs & Wkshps, Community Events		5,000	12,255		10,000	7,550	7,000				3,600	3,160	20,650		750	30,000	**99,965**
8460	Non Insured Benefits		30,000															**30,000**
8470	NTC Service Agreement		110,000		850				1,500									**112,350**
8530	Office Supplies	1,500																**1,500**
8670	Professional Fees		20,000	105,000					20,000			18,400					10,000	**173,400**
8671	Project Management																	**-**
8800	Reaching Home																135,749	**135,749**
8960	Social Assistance																35,000	**35,000**
8977	Short Term Contracts		20,000					10,000										**30,000**
8978	Sub Contract		10,000					39,854	5,000									**54,854**
8990	Substance Use Supports																65,000	**65,000**
9070	Training	6,142					700										20,000	**26,842**
9072	Travel - Staff		10,000	15,000		5,897	2,384		500			2,000	800	5,000				**41,581**
9075	Travel - Council & Executive																	**-**
9076	Travel - Committee													300				**300**
9077	Travel - Citizens & Other		15,000			1,000			6,000					9,300				**31,300**
9079	Travel - Patient/IRS		24,000															**24,000**
9082	Tuition & Fees - Post Secondary								104,000									**104,000**
9180	Utilities		2,400			1,200	1,200		1,200					1,200				**7,200**
9460	Youth Recreation (up to age 26)							39,000	10,500									**49,500**
6610	Wages & Benefits	214,141	178,308		55,756	65,903	70,560		135,133				22,300	131,481				**873,581**
	Total Expenses	**304,281**	**469,708**	**180,255**	**56,606**	**105,000**	**124,146**	**123,854**	**595,265**	**-**	**-**	**83,600**	**41,860**	**191,431**	**112,000**	**6,050**	**369,299**	**2,763,354**
																		2,763,354
	Balanced?	-	0	-	-	-	0	-	-	-	-	-	-	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 ḥaaḥuuƚi. 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 ḥaaḥuuƚi 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 yuułuʔiɬʔatḥ 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 withing our ḥaaḥuuƚi. We are 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.

nisʔmaqaʔnuɬʔtuƛˆaaʔatḥ (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 8540 LANDS ADMIN	8561 MARINE STEWARDSHIP	7310 NATURAL RESOURCES	7335 RESOURCE HARVESTING	7400 nisḿaqaʔnuɬ ʔtuḵʷaaʔatḥ	7405 CLIMATE ADAPTATION PLAN	9320 CBT STEWARD & MONITORING	1440 TSL LOGGING	Acct Total
4250	FFA-CDA-FUNDS Sch. B, Table B.1	479,898	14,000	12,800	159,399				5,000	**671,098**
4110	Province of BC			172,455						**172,455**
4210	FFA-Province of BC					801,732				**801,732**
4050	INAC - OWE									-
4615	DFO - SSI & AHRF									-
4350	NTC Health Canada									-
4610	Canada Food Inspection Agency				40,000					**40,000**
4675	Cost Recoveries									-
5855	Transfer Fees									-
5850	Rental Income			-						-
5960	Other Income	6,200		30,000			70,000			**106,200**
2050	Deferred Revenue		236,880		74,015	1,324,324		15,000		**1,650,219**
9704	Prior Years Unexpended Funds									-
	Total Revenues	**486,098**	**250,880**	**215,255**	**273,414**	**2,126,056**	**70,000**	**15,000**	**5,000**	**3,441,704**
		a	b	c	d	e	f	g	h	3,441,704

ACCT ⇊⇊⇊⇊⇊	EXPENSES	DEPARTMENTS LANDS ADMIN	MARINE STEWARDSHIP	NATURAL RESOURCES	RESOURCE HARVESTING	nisḿaqaʔnuɬ ʔtuḵʷaaʔatḥ	CLIMATE ADAPTATION PLAN	CBT STEWARD & MONITORING	TSL LOGGING	Acct Total
7120	Administration									-
7125	Advertising/Appreciation/Promo									-
7355	Committed Funds				74,015	1,324,324				**1,398,339**
7359	Consulting Contract			30,000						**30,000**
7360	Consulting	10,000	25,000	172,455		200,000			5,000	**412,455**
7362	Courier/Postage									-
7390	Cultural/Ceremonial									-
7460	Donations/Contributions									-
7480	Dues/Memberships	5,000	18,000							**23,000**
7568	Equipment Purchases	35,000	15,000	2,000	10,000	387,627				**449,627**
7570	Equipment Rental									-
7680	Fuel/Oil/Grease		15,000	2,000						**17,000**
7865	Honoraria - Council									-
7867	Honoraria - Committee			2,400						**2,400**
7955	Insurances & Licences		15,000		400					**15,400**
8228	Legal Fees	15,000								**15,000**
8250	Loan Payment - Interest									-
8251	Loan Payment - Principal									-
8312	Materials and Supplies	2,000	10,000		10,000					**22,000**
8325	Meeting Expense	5,000	1,000			5,000				**11,000**
8400	Moorage		5,000							**5,000**
8670	Professional Fees	3,000					70,000	15,000		**88,000**
8672	Property Tax	25,000								**25,000**
8828	Repairs and Maintenance		15,000							**15,000**
8800	Reaching Home									-
8977	Short Term Citizen Contracts		2,500	4,000	12,000	4,000				**22,500**
8978	Sub Contract		500		75,000					**75,500**
9070	Training	10,000	10,000			5,000				**25,000**
9072	Travel - Staff	3,000	3,000	1,500	3,000	4,500				**15,000**
9075	Travel - Council & Executive									-
9076	Travel - Committee			900						**900**
9180	Utilities	3,600	1,200		1,200	2,400				**8,400**
6610	Wages & Benefits	369,498	114,680		87,799	193,206				**765,183**
	Total Expenses	**486,098**	**250,880**	**215,255**	**273,414**	**2,126,057**	**70,000**	**15,000**	**5,000**	**3,441,704**
										3,441,704
	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 Nuu-chah-nulth 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 quiyuss 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
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ASSETS & PUBLIC WORKS DEPARTMENT

ACCT	REVENUE SOURCES	1625 EMERGENCY MNGMT	1630 EMERGENCY & DISASTER MNGMT ACT	1645 UBCM FIRESMART	8530 PUBLIC WORKS GENERAL	8550 PUBLIC WORKS WATER	8555 PUCLIC WORKS SEWER	8565 ASSET MNGMT	8600 ƛuk"aaʔatḥiic hišimyiḥyak	8605 qiyuus	8610 PW/MS Building	8615 Macoah Public Washroom	8620 Gov House	3400 RENTAL HOUSING	8570 MACOAH INTERNET	Acct Total
4250	FFA-CDA-FUNDS Sch. B, Table B.1	76,856		-	424,006	43,168	135,695	244,449	34,495	18,675	23,566	1,700	129,616	-	33,600	**1,165,826**
4250	FFA-CDA-Lifecycle Infrastructure															-
4250	FFA-CDA-B22 Housing															-
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				1,044											**1,044**
5855	Transfer Fees															-
5850	Rental Income									24,000				86,427		**110,427**
5960	Other Income	84,500		65,500	7500											**157,500**
2050	Deferred Revenue		35,500					188,133								**223,633**
9704	Prior Years Unexpended Funds															-
	Total Revenues	**161,356**	**35,500**	**65,500**	**432,550**	**58,007**	**135,695**	**432,582**	**34,495**	**42,675**	**23,566**	**1,700**	**129,616**	**86,427**	**33,600**	**1,673,269**
		a			b	c	d	e	g	h	i	j		k	l	1,673,269

ACCT	EXPENSES	EMERGENCY MNGMT	EMERGENCY & DISASTER MNGMT ACT	UBCM FIRESMART	PUBLIC WORKS GENERAL	PUBLIC WORKS WATER	PUCLIC WORKS SEWER	ASSET MNGMT	ƛuk"aaʔatḥiic hišimyiḥyak	qiyuus	PW/MS Building	Macoah Public Washroom	Gov House	RENTAL HOUSING	MACOAH INTERNET	Acct Total
7120	Administration			7,500												**7,500**
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	698				805				3,000						**4,503**
7568	Equipment Purchases					33,000	42,500		1,800		3,000		11,000			**91,300**
7570	Equipment Rental					1,848								2,000		**3,848**
7680	Fuel/Oil/Grease				6,000		200				250		200			**6,650**
7867	Honoraria - Committee													4,500		**4,500**
7868	Honoraria - Other	2,700														**2,700**
7955	Insurances & Licences	995				1,611	1,611	24,000								**28,217**
8228	Legal Fees	5,000														**5,000**
8250	Loan Payment															-
8251	Loan Payment															-
8312	Materials and Supplies	200		2,000	3,000	8,329	2,500		1,600	21,000	1,500	1,500	52,500	12,500		**106,629**
8325	Meeting Expense	2,700		10,000										750		**13,450**
8400	Moorage															-
8670	Professional Fees	25,000	35,500			2,000	30,524		5,000	2,000				5,000	10,000	**115,024**
8672	Property Tax															-
8828	Repairs and Maintenance	1,000		40,000	7,500			83,250	2,000	3,120	2,500		10,000	55,227		**204,597**
8977	Short Term Citizen Contracts				72,800	3,000				1,875			30,100	500		**108,275**
8978	Sub Contract				10,200		41,500	5,000	10,940	3,680	500	200	9,000	5,700	5,000	**91,720**
9070	Training	5,500		5,000	5,000		6,000									**21,500**
9072	Travel - Staff	16,900		1,000	2,000									250		**20,150**
9076	Travel - Committees															-
9077	Travel - Other															-
9180	Utilities	6,200			8,200	7,414	10,860		13,155	8,000	15,816		16,816		18,600	**105,061**
6610	Wages & Benefits	94,463			317,850			295,332								**707,645**
	Total Expenses	**161,356**	**35,500**	**65,500**	**432,550**	**58,007**	**135,695**	**432,582**	**34,495**	**42,675**	**23,566**	**1,700**	**129,616**	**86,427**	**33,600**	**1,673,269**
																1,673,269
	Balanced?	-		-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Project Outcomes

Lucky Creek Hydro

The 2026-27 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.

We will also monitor the anticipated new BC Hydro "Call for Power" for projects that are size and type that will fit Lucky Creek.

Capital Projects

This year the objectives are to work collaboratively with staff to identify funding opportunities for Capital Project initiatives. This also includes general Capital Project management budget.

Section 38 Subdivision Design

The objectives for 2026-27 will be to complete the tendering process and confirm the ISC construction funding for Phase 1 (49 lots); from the federal government "Structural Mitigation" fund. These lots will be above the tsunami zone. Subject to funding contribution, construction will begin early in Q1.

New Government Building

In 2026-27 we will continue the construction of the new Government Building. As of March 2026, the building is at lockup, and the installation of drywall has begun. The current schedule is to have the building ready for occupancy by the fall of 2026. This will include the completion of the surrounding landscaping. The total approved budget for this multi-year project is $16,887,287.

Public Works Yard

This year the objectives are to complete the installation of the C-cans and to refit the marine wet lab. There is no new funding requested here, just the unexpended, if any, budget from 2025-26.

Tyee House

In 2026-27 the objectives are to complete any deficiencies to allow for occupancy of the Tyee house that is now nearing substantial completion. The garage and carriage house will be at "lock up" at the end of the 2025-26 fiscal. The garage and carriage house will be completed in Q1 of 2026-27 as well as some basic landscaping.

"Old" Toquaht Bay Campsite Remediation

The 2026-27 plans are 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.

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 (On-Site)

The objectives for 2026-27 are to complete construction of both Phase 1 and Phase 2 including streetlights, road markings, signage, grass seeding, etc. This budget also includes the completion of the rough lot grading of Phase 1. This will complete all civil work required to allow for Toquaht's Lands & Resources Department to register the lots when directed the Nation. This is not a carryover and is considered a new funding request that will be grant dependant.

Secret Beach Off-Site Services

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

This work will include clearing and grubbing the hydro Right-of-Way (trees were felled in March), 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 sawmill. Also includes a budget to produce the aggregate needed to backfill the underground trenches and resurface the road after construction. There is no new funding requested here, just the carryover of any 2025-26 unexpended funds to complete the installation in Q1 2026-27.

Macoah EV Charger

The 2026-27 objectives are to complete the installation of the two EV chargers at the Community Building in Macoah. The materials have all been ordered and the underground work started in March. There is no new budget requested here. Just the carryover of any 2025-26 unexpended funds to complete the submission in Q1 of 2026-27.

Macoah Street Lights

The 2026-27 objectives is to complete the installation of the street and pathway lighting that was included in the 2025-26 budget. The final lighting design has been completed, and the materials have all been ordered. Installation of the underground works began in March of 2026. The installation of the street lights will be completed in Q1 of 2026-27. There is no new budget requested here, just the carryover of any unexpended funds from 2025-26.

Toquaht Nation Government
Operating Fund Budget
Schedule of Revenue and Expenses
Year Ending March 31, 2027

CAPITAL PROJECTS DEPARTMENT

		DEPARTMENTS											
ACCT ⇊⇊⇊⇊⇊	REVENUE SOURCES	1415 Lucky Creek Hydro	3210 Capital Proj. Dev.	3223 Sec 38 Subdivision Design (Homelands)	3226 New Government Building	3510 Public Works Yard	3540 Macoah EV Charger Station	3550 Macoah St Lights	4541 Old Site Contamination (Toquaht Bay Marina)	8535 Tyee House	8541 Secret Beach Development	8544 Secret Beach Offsite Utilities	Acct Total
4250	FFA-CDA-FUNDS Sch. B, Table B.1												-
4250	FFA-CDA-FUNDS Sch. G, Para G.4												-
4250	FFA Capital			5,965,000									**5,965,000**
4110	Province of BC												-
4550	Distribution from Toquaht Holdings LP	7,000	65,000			50,000	60,000	330,000	145,000	361,500	300,000	575,000	**1,893,500**
5505	Loans (BMO or NEDC)				2,387,287								**2,387,287**
5510	NEDC Loan												-
5750	Natural Resource Revenue												-
5850	Rental Income												-
5960	Other Income												-
2050	Deferred Revenue			3,171,051									**3,171,051**
9704	Requested but no Funding Identified												-
	Total Revenues	**7,000**	**65,000**	**9,136,051**	**2,387,287**	**50,000**	**60,000**	**330,000**	**145,000**	**361,500**	**300,000**	**575,000**	**13,416,838**
		a	c	d	e	f	i	k	m	n	o	p	

		DEPARTMENTS											
ACCT ⇊⇊⇊⇊⇊	EXPENSES	Lucky Creek Hydro	Capital Proj. Dev.	Sec 38 Subdivision Design (Homelands)	New Government Building	Public Works Yard	Macoah EV Charger Station	Macoah St Lights	Old Site Contamination (Toquaht Bay Marina)	Tyee House	Secret Beach Development	Secret Beach Offsite Utilities	Acct Total
7120	Administration			150,000									**150,000**
7125	Advertising/Appreciation/Promo												-
7130	Allocations												-
7165	Application Fees												-
7180	Audit & Accounting												-
7212	Bank Charges & Interest												-
7356	Construction												-
7359	Consulting Contract	4,500	65,000	248,123	25,000	2,500			25,000	1,500	15,000	7,500	**394,123**
7360	Consulting								20,000				**20,000**
7440	Distribution - Citizens												-
7480	Dues & Memberships												-
7558	Engineering			818,253	340,000				10,000			25,000	**1,193,253**
7568	Equipment Purchases				350,000								**350,000**
7570	Equipment Rental				20,000					2,500			**22,500**
7680	Fuel/Oil/Grease												-
7864	Honoraria - Director												-
7867	Honoraria - Committee												-
7955	Insurances & Licences	2,500			45,000					4,500		3,500	**55,500**
8228	Legal Fees								25,000	1,500			**26,500**
8250	Loan Payment - Interest												-
8251	Loan Payment - Principal												-
8312	Materials and Supplies				400,000					50,000			**450,000**
8325	Meeting Expenses												-
8670	Professional Fees				75,000				65,000	1,500		6,000	**147,500**
8671	Project Management									4,000			**4,000**
8977	Short Term Citizen Contracts												-
8978	Sub Contract			7,919,675	1,132,287	47,500	60,000	330,000		296,000	285,000	533,000	**10,603,462**
9070	Training												-
9072	Travel - Staff												-
9073	Travel - Director												-
9075	Travel - Council & Executive												-
9076	Travel - Committee												-
9180	Utilities												-
6610	Wages & Benefits												-
	Total Expenses	**7,000**	**65,000**	**9,136,051**	**2,387,287**	**50,000**	**60,000**	**330,000**	**145,000**	**361,500**	**300,000**	**575,000**	**13,416,838**
	Balanced?	-	-	-	-	-	-	-	-	-	-	-	-