

VUNTUT GWITCHIN FIRST NATION
SECOND APPROPRIATION ACT 2022-2023

Whereas it appears by the budget estimates submitted by the Director of Finance that in addition to the sums previously appropriated the sums mentioned in Schedule A of this Act are required for the purpose of defraying certain expenses of the public service of Vuntut Gwitchin First Nation and for related purposes for the period of twelve months ending March 31, 2023;

The Chief and Council of the Vuntut Gwitchin First Nation enacts as follows:

1. In addition to the net sum of \$58,310,678 provided for in the First Appropriation Act from and out of the Vuntut Gwitchin First Nation bank accounts there may be paid and applied a sum not exceeding in the whole \$1,624, 000 as shown in Schedule A, for defraying the several charges and expenses of the public service of the Vuntut Gwitchin First Nation in the period of twelve months ending on March 31, 2023, as set forth in Schedule A of this Act and that sum shall not be paid or applied except in accordance with the budget estimates submitted by the Director of Finance to Chief and Council.

**VUNTUT GWITCHIN FIRST NATION
SECOND APPROPRIATION ACT 2022-2023
SCHEDULE A**

DEPARTMENTAL OPERATIONS AND MAINTENANCE AND CAPITAL EXPENDITURES	Amount to Date	Sums Required this Appropriation	Current Spending Authority
CHIEF AND COUNCIL	\$ 1,901,673	\$ -	\$ 1,901,673
EXECUTIVE OFFICE	\$ 2,400,052	\$ 50,000	\$ 2,450,052
NATION BUILDING	\$ 3,846,358	\$ -	\$ 3,846,358
HUMAN RESOURCES	\$ 696,837	\$ -	\$ 696,837
STEWARDSHIP AND SUSTAINABILITY	\$ 3,436,539	\$ -	\$ 3,436,539
GOVERNMENT SERVICES	\$ 4,315,469	\$ 808,000	\$ 5,123,469
EDUCATION and RECREATION	\$ 1,858,833	\$ 230,000	\$ 2,088,833
HEALTH, SOCIAL, and JUSTICE	\$ 1,988,780	\$ 19,000	\$ 2,007,780
INFORMATION SYSTEMS	\$ 563,653	\$ -	\$ 563,653
FINANCE and DEBT MANAGEMENT	\$ 2,197,862	\$ -	\$ 2,197,862
OTHER CAPITAL PROJECTS	\$ 35,104,621	\$ 517,000	\$ 35,621,621
		\$	\$
	\$ 58,310,677	\$ 1,624,000	\$ 59,934,677

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year

Sources of funds	2022-2023 Fiscal Year
<u>Guaranteed Sources</u>	
Financial Transfer Agreement	\$ 18,043,917
Personal Income Tax	\$ 1,457,221
First Nations Goods & Services Tax	\$ 210,868
189.2 Reserve	\$ 6,198,777
VGT Disbursement Fund	\$ 482,800
	<u>\$ 26,393,583</u>
<u>Other Sources</u>	
Brought forward from 2021-2022	\$ -
From Accumulated Surplus Funds	\$ 14,846,593
Bank Loan	\$ 7,000,000
Contribution Agreements and Grants	\$ 11,455,802
Recoveries - Rent & Water/Sewer	\$ 238,699
	<u>\$ 33,541,094</u>
Total Revenue	<u>\$ 59,934,677</u>

Notes

FTA accounts for 30% of the entire budget.

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year
VOTE: CHIEF AND COUNCIL

	2022-2023 Budget
REVENUE*	\$ 112,500
EXPENDITURES	
Office Furniture, Equipment and Fixtures	\$ -
Communications- Telephone, Fax, Internet, Advertising & Printing	\$ 56,135
Consulting, Legal Services	\$ 70,000
Community Consultations and celebrations	\$ 360,000
Office Rental, Utilities, Insurance, Property taxes	\$ -
Office Supplies, Materials and Supplies	\$ 112,938
Salaries & Benefits, Honorarium, Professional Development	\$ 621,000
Donations, Contribution Agreements, Grants and Elders Pensions	\$ 515,800
Funeral Expenses	\$ 27,000
Travel Costs	\$ 138,800
TOTAL	\$ 1,901,673
Allocation from Consolidated Fund	\$ (1,789,173)

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year
VOTE: EXECUTIVE OFFICE

	2022-2023 Budget	Increase **	2022-2023 Budget 2nd App
REVENUE *	\$ -		
EXPENDITURES			
Capital (Vehicle)		\$ 50,000	\$ 50,000
Communications- Telephone, Fax, Internet, Advertising	\$ 10,377	\$ -	\$ 10,377
Consulting, Legal services	\$ 479,606	\$ -	\$ 479,606
Community Consultations	\$ -	\$ -	\$ -
Community Celebrations	\$ -	\$ -	\$ -
Office supplies, Materials and Supplies	\$ 21,992	\$ -	\$ 21,992
Salaries, Long Service Awards, Professional Development	\$ 1,820,640	\$ -	\$ 1,820,640
Travel Costs	\$ 67,437	\$ -	\$ 67,437
TOTAL	\$ 2,400,052	\$ 50,000	\$ 2,450,052
Allocation from Consolidated Fund	\$ (2,400,052)	\$ (50,000)	\$ (2,450,052)

**** Pickup Truck**

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year
VOTE: NATION BUILDING

	2022-2023 Budget
REVENUE	\$ 825,000
EXPENDITURES	
Office Furniture, Equipment and Fixtures	\$ 79,545
Communications- Telephone, Fax, Internet, Advertising & Printing	\$ 91,847
Consulting, Legal Services	\$ 1,500,000
Community Consultations	\$ 406,000
Office Rental, Utilities, Insurance, Property taxes	\$ 28,430
Office Supplies, Materials and Supplies	\$ 288,070
Salaries & Benefits, Honorarium, Professional Development	\$ 1,202,466
Travel Costs	\$ 250,000
TOTAL	\$ 3,846,358
Allocation from Consolidated Fund	\$ (3,021,358)

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year
VOTE: HUMAN RESOURCES

	2022-2023 Budget
REVENUE	\$ 1,000
EXPENDITURES	
Printing, telephone, fax, internet charges, advertising	\$ 2,018
Consulting fees, legal services	\$ 160,000
Summer Student Employment	\$ 50,000
Internal charges and Administration Fees	\$ 303
Insurance	\$ -
Office supplies, materials and supplies	\$ 19,056
Salaries & Benefits, honorarium, professional development, staff relocation/interview	\$ 440,000
Transportation and Travel Costs	\$ 25,460
TOTAL	\$ 696,837
Allocation from Consolidated Fund	\$ (695,837)

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year
VOTE: STEWARDSHIP AND SUSTAINABILITY

	2022-2023 Budget
REVENUE	\$ 968,366
EXPENDITURES	
Capital Purchases (Equipment)	\$ 285,000
Communications- Telephone, Fax Internet, Advertising & Printing	\$ 25,170
Consulting, Legal Services, and Other Contracts	\$ 833,750
Community Consultations Traditional Pursuits, Trappers Assistance Program	\$ 85,500
Facility and Equipment Maintenance, Insurance, Property taxes	\$ 106,550
Equipment Rental, Office Supplies, Gas, Materials and Supplies,	\$ 266,671
Salaries & Benefits, Honorarium, Professional Development	\$ 1,561,326
Donations, Contribution Agreements and Grants	\$ 5,000
Travel Costs	\$ 267,572
TOTAL	\$ 3,436,539
Allocation from Consolidated Fund	\$ (2,468,173)

VUNTUT GWITCHIN GOVERNMENT

2022-2023 Fiscal year

VOTE: GOVERNMENT SERVICES AND HOUSING

	2022-2023 Budget	Increase **	2022-2023 Budget 2nd App
REVENUE: Water/Sewer and Rent	\$ 238,699		\$ 238,699
Other	\$ 1,811,682		\$ 1,811,682
EXPENDITURES			
Capital Purchases (Office Furniture, Equipment, Home Appliances and CMHC Replacement Reserve provision)	\$ 362,000	\$ 808,000	\$ 1,170,000
Communications- Telephone, Fax ,Internet, Advertising & Printing	\$ 17,744		\$ 17,744
Consulting, Legal Services, Audit Fees and Construction Contracts	\$ 157,000		\$ 157,000
Community Consultations	\$ 5,000		\$ 5,000
Debt Servicing- Principal and Interest on Mortgages	\$ 86,000		\$ 86,000
Facility and Equipment Maintenance, Insurance, Property taxes, YTG water & sewer contract	\$ 979,240		\$ 979,240
Internal Charges and Administration Fees	\$ -		\$ -
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 860,108		\$ 860,108
Salaries & Benefits, Honorarium, Professional Development	\$ 1,320,000		\$ 1,320,000
Donation contribution agreements and grants	\$ 5,000		\$ 5,000
Travel Costs	\$ 50,000		\$ 50,000
New Houses, Major Renovations and Gravel Pads **	\$ 473,377		\$ 473,377
TOTAL	\$ 4,315,469	\$ 808,000	\$ 5,123,469
Allocation from Consolidated Fund	\$ (2,265,088)	\$ (808,000)	\$ (3,073,088)

** \$172,000 Fuel Truck increase / \$80,000 Flat Deck Truck / \$367,000 Tank Farm Repairs / \$189,000 Cardlock system

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year
VOTE: EDUCATION & RECREATION

	2022-2023 Budget	Increase **	2022-2023 Budget 2nd App
REVENUE*	\$ 1,268,996		\$ 1,268,996
EXPENDITURES			
Capital Purchases	\$ -	\$ 100,000	\$ 100,000
Communications- Telephone, Fax Internet, Advertising	\$ 10,079		\$ 10,079
Consultants	\$ 93,150		\$ 93,150
Community Consultations, Cultural Education	\$ 26,000		\$ 26,000
Tuition, School Supplies, Allowances, FN child care Career Fairs, Education Events, Hot Lunch and School Snacks Program	\$ 796,150		\$ 796,150
Internal Charges and Administration Fees	\$ 29,506		\$ 29,506
Equipment Maintenance (School Bus, Van, snow machines), Insurance	\$ -		\$ -
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 102,548		\$ 102,548
Salaries & Benefits, Honorarium, Professional Development	\$ 765,000	\$ 130,000	\$ 895,000
Travel Costs	\$ 36,400		\$ 36,400
TOTAL	\$ 1,858,833	\$ 230,000	\$ 2,088,833
Allocation from Consolidated Fund	\$ (589,837)	\$ (230,000)	\$ (819,837)

** School Bus

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year
VOTE: HEALTH , SOCIAL AND JUSTICE

	2022-2023 Budget	Increase **	2020-2021 Budget 2nd App
REVENUE	\$ 894,529		\$ 894,529
EXPENDITURES			
Capital Purchases (Office Furniture, Equipment-Elders Monitors)	\$ 60,000	\$ 19,000	\$ 79,000
Communications- Telephone, Fax Internet, Advertising	\$ 13,917		\$ 13,917
Consulting fees, Legal services, audit fees	\$ 150,416		\$ 150,416
Youth Enhancement Fund	\$ -		\$ -
Community Consultations	\$ 55,292		\$ 55,292
Facility & Equipment (Elders Monitors) Maintenance, Van Operating Costs/Insurance	\$ 6,273		\$ 6,273
Internal charges and Administration Fees	\$ -		\$ -
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 101,341		\$ 101,341
Salaries & Benefits, Honorarium Professional Development	\$ 957,251		\$ 957,251
Social Assistance, Meals on Wheels, Elders Wood & NNADAP Treatment and Client Support, Wellness Camps	\$ 571,871		\$ 571,871
Travel Costs	\$ 72,419		\$ 72,419
TOTAL	\$ 1,988,780	\$ 19,000	\$ 2,007,780
Allocation from Consolidated Fund	\$ (1,094,251)	\$ (19,000)	\$ (1,113,251)

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year
VOTE: INFORMATION SYSTEMS

	2022-2023 Budget
REVENUE	\$ 1,000
EXPENDITURES	
Capital Purchases (Equipment, Computers)	\$ 82,000
Communications- Telephone, Fax, Internet, Postage	\$ 24,020
Consultants, Computer Software Licenses and Leases	\$ 238,750
Equipment repairs, office supplies, materials and supplies	\$ 58,585
Salaries and benefits, professional development	\$ 130,000
Transportation and Travel Costs	\$ 30,298
TOTAL	\$ 563,653
Allocation from Consolidated Fund	\$ (562,653)

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year
VOTE: FINANCE & DEBT MANAGEMENT

	2022-2023 Budget
Sources of funds: Consolidated funds *	\$ 19,712,006
Other	\$ 238,699
VGT Disbursement Funds	\$ 482,800
189.2 Reserve Fund	\$ 6,198,777
Bank Loan	\$ 7,000,000
EXPENDITURES	
Capital Purchases (Office Furniture)	
Communications- Telephone, Fax Internet, Postage	\$ 2,454
Consulting Fees, Audit Fees	\$ 211,500
Insurance	\$ 707,995
Debt Servicing- Principal and Interest on Loans, and Bank Charges	\$ 394,000
Office Supplies, Software licenses renewals, ACCPAC upgrades	\$ 42,638
Salaries & Benefits, Honorarium, Professional Development	\$ 731,000
Transportation and Travel Costs	\$ 108,275
Total	\$ 2,197,862
Allocation from Consolidated Fund and Debt Financing	\$ 35,830,144

* Consolidated funds- FTA, PIT, FNGST.

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year
VOTE: OTHER CAPITAL

	2022-2023 Budget	Increase **	2022-2023 Budget 2nd App
REVENUE	\$ 5,334,030		\$ 5,334,030
EXPENDITURES			\$ -
Elders Facility	\$ 15,374,392		\$ 15,374,392
4 Houses (Wildstone)	\$ 8,875,229		\$ 8,875,229
12 Modular Homes	\$ 10,855,000		\$ 10,855,000
Winter Road	\$ -	\$ 517,000	\$ 517,000
	\$ -		\$ -
	\$ -		\$ -
TOTAL	\$ 35,104,621	\$ 517,000	\$ 35,621,621
Allocation from Consolidated Fund	\$ (29,770,591)	\$ (517,000)	\$ (30,287,591)

** Winter Road Contribution to costs

**VUNTUT GWITCHIN GOVERNMENT
2021-2022 FISCAL YEAR SUMMARY BY DEPARTMENT**

DEPARTMENTAL OPERATIONS AND MAINTENANCE AND CAPITAL EXPENDITURES	BUDGET 2022-2023
CHIEF AND COUNCIL	\$ 1,901,673
EXECUTIVE OFFICE	\$ 2,450,052
INTERGOVERNMENTAL RELATIONS & GOVERNANCE	\$ 3,846,358
HUMAN RESOURCES	\$ 696,837
NATURAL RESOURCES	\$ 3,436,539
GOVERNMENT SERVICES	\$ 5,123,469
EDUCATION and RECREATION	\$ 2,088,833
HEALTH, SOCIAL, and JUSTICE	\$ 2,007,780
INFORMATION SYSTEMS	\$ 563,653
FINANCE and DEBT MANAGEMENT	\$ 2,197,862
OTHER CAPITAL PROJECTS*	\$ 35,621,621
TOTAL	\$ 59,934,677

*Capital projects: Elders Complex- \$15,374,392 / 4 Houses - \$8,875,229 / 12 Modular Housing Units - \$10,855,000

**VUNTUT GWITCHIN FIRST NATION
2022-2023 FISCAL YEAR EXPENDITURE SUMMARY BY EXPENSE TYPE**

Department	CHIEF AND COUNCIL	EXECUTIVE OFFICE	NATION BULIDING	HUMAN RESOURCES	STEWARDSHIP AND SUSTAINABILITY	GOVT SERVICES & HOUSING	EDUCATION & RECREATION	HEALTH/SOCIAL & JUSTICE	INFORMATION SYSTEMS	FINANCE & DEBT MGT.	TOTAL 2022-23
											2nd Appropriation
REVENUE	\$ 112,500	\$ -	\$ 825,000	\$ 1,000	\$ 968,366	\$ 2,050,381	\$ 1,268,996	\$ 894,529	\$ 1,000	\$ 26,632,282	\$ 32,754,054
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gov of Yukon ICIP funding for elders facility (added- 2nd Reading)						\$ 5,334,030					\$ 5,334,030
EXPENDITURES											\$ -
Capital Purchases and commitments (Office Furniture, Equipment, computers	\$ -	\$ 50,000	\$ 79,545	\$ -	\$ 285,000	\$ 1,170,000	\$ 100,000	\$ 79,000	\$ 82,000	\$ -	\$ 1,845,545
Communications- Telephone, Fax Internet, Advertising & Printing	\$ 56,135	\$ 10,377	\$ 91,847	\$ 2,018	\$ 25,170	\$ 17,744	\$ 10,079	\$ 13,917	\$ 24,020	\$ 2,454	\$ 253,761
Consulting, Legal services, audit fees and service contracts,	\$ 70,000	\$ 479,606	\$ 1,500,000	\$ 160,000	\$ 833,750	\$ 157,000	\$ 93,150	\$ 150,416	\$ 238,750	\$ 211,500	\$ 3,894,172
Community consultations, traditional pursuits, cultural education,	\$ 360,000	\$ -	\$ 406,000	\$ -	\$ 85,500	\$ 5,000	\$ 26,000	\$ 55,292	\$ -	\$ -	\$ 937,792
Debt Servicing- Principal and Interest on Loans and Mortgages	\$ -	\$ -		\$ -	\$ -	\$ 86,000	\$ -	\$ -	\$ -	\$ 394,000	\$ 480,000
Student Tuition, books, allowances, FN daycare, career fair, hot lunch program and school snack program, crime prevention, summer students employment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 796,150	\$ -	\$ -	\$ -	\$ 796,150
Facility and Equipment Maintenance, Insurance, Property taxes	\$ -	\$ -	\$ 28,430	\$ -	\$ 106,550	\$ 979,240	\$ -	\$ 6,273	\$ -	\$ 707,995	\$ 1,828,488
Internal charges and Administration Fees	\$ -	\$ -		\$ 303	\$ -	\$ -	\$ 29,506	\$ -	\$ -	\$ -	\$ 29,809
Equipment Rental, office supplies, fuel purchases, Water and Sewer contract, Materials and Supplies	\$ 112,938	\$ 21,992	\$ 288,070	\$ 19,056	\$ 266,671	\$ 860,108	\$ 102,548	\$ 101,341	\$ 58,585	\$ 42,638	\$ 1,873,947
New Houses, major Renovations allocations	\$ -	\$ -	\$ -	\$ -		\$ 473,377	\$ -	\$ -	\$ -	\$ -	\$ 473,377
Salaries & Benefits, honorariums, professional development	\$ 621,000	\$ 1,820,640	\$ 1,202,466	\$ 490,000	\$ 1,561,326	\$ 1,320,000	\$ 895,000	\$ 957,251	\$ 130,000	\$ 731,000	\$ 9,728,683
Donations, Contribution agreements and Grants	\$ 515,800	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 525,800
Social Assistance, Elders Wood & NNADAP Treatment , Client Support, funerals and EMO	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 571,871	\$ -	\$ -	\$ 598,871
Transportation and Travel Costs	\$ 138,800	\$ 67,437	\$ 250,000	\$ 25,460	\$ 267,572	\$ 50,000	\$ 36,400	\$ 72,419	\$ 30,298	\$ 108,275	\$ 1,046,661
TOTAL Before Capital Expenditure	\$ 1,901,673	\$ 2,450,052	\$ 3,846,358	\$ 696,837	\$ 3,436,539	\$ 5,123,469	\$ 2,088,833	\$ 2,007,780	\$ 563,653	\$ 2,197,862	\$ 24,313,056
SURPLUS/(DEFICIT)	(\$1,789,173)	(\$2,450,052)	(\$3,021,358)	(\$695,837)	(\$2,468,173)	(\$3,073,088)	(\$819,837)	(\$1,113,251)	(\$562,653)	\$24,434,420	\$ 13,775,028
Other CAPITAL EXPENDITURE						\$ 35,621,621					\$ 35,621,621
TOTAL EXPENDITURE											\$ 59,934,677
DEBT FINANCING											\$ (7,000,000)
SURPLUS/(DEFICIT), after debt financing											\$ (14,846,593)
Transfer from Accumulated Surplus Funds held											\$ 14,846,593
SURPLUS/(DEFICIT), after use of surplus funds held											\$ -

Accumulated Surplus Opening from 2020-2021

18,733,993

Estimated Surplus for 2021-22 Year

-

Transfer to 2022-23 Fiscal Year

(14,846,593)

Accumulated Surplus Closing

3,887,400