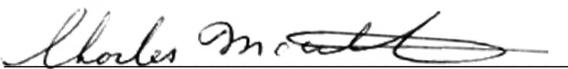


**YUULU?IL?ATH? GOVERNMENT**  
**ANNUAL BUDGET ACT, 2024-2025**

**YFNS 85/2024**

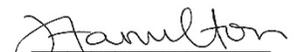


This law enacted on March 25, 2024.

Signed   
Charles McCarthy, President of the  
Yuulu?il?ath? Government

DEPOSITED IN THE  
REGISTRY OF LAWS AND  
OFFICIAL RECORDS

ON 26 / MAR / 2024

  
Signature of Law Clerk

YUULU?IL?ATH GOVERNMENT  
ANNUAL BUDGET ACT, 2024-2025 YFNS 85/2024

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YUULU?IL?ATH GOVERNMENT  
ANNUAL BUDGET ACT, 2024-2025 YFNS 85/2024

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## **PART 1 - INTRODUCTORY PROVISIONS**

### **Short title**

**1.1** This Act may be cited as the Annual Budget Act, 2024-2025, YFNS 85/2024.

### **Executive oversight**

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

### **Adoption of annual budget**

**1.3** The annual budget attached as Schedule 1 is adopted for the 2024-2025 fiscal year.

### **Commencement**

**1.4** This Act comes into force on the date it is enacted.

**SCHEDULE 1 – YUULU?IL?ATH GOVERNMENT  
ANNUAL BUDGET  
FOR THE 2024-2025 FISCAL YEAR**



**Yuulu?il?ath Government – Ucluelet First Nation  
2025 - 2029 FINANCIAL PLAN**

	Forecast April 1, 2024 March 31, 2025	Forecast April 1, 2025 March 31, 2026	Forecast April 1, 2026 March 31, 2027	Forecast April 1, 2027 March 31, 2028	Forecast April 1, 2028 March 31, 2029
<b>REVENUE</b>					
<u>Grants</u>					
Fiscal Financing Agreement:					
Canada	8,144,479	8,307,369	8,473,516	8,642,986	8,815,846
Canada - Other - FFA, ISC	321,693	325,393	329,167	267,275	271,202
Canada - RRS	300,000	300,000	300,000	300,000	300,000
Canada - forgiveness of debt	918,315	-	-	-	-
Canada - other (incl infra)	4,996,456	5,096,385	5,198,313	5,302,279	5,408,325
Province of BC - RRS	300,000	300,000	300,000	300,000	300,000
Province of BC - Other	48,960	49,939	50,938	51,957	52,996
FNBC Gaming - RRS	450,000	450,000	450,000	450,000	450,000
FNHA - 'core'	755,000	768,500	782,270	796,315	810,642
NTC - 'core' (+MCFD)	672,200	566,000	566,000	566,000	566,000
Other grants & subsidies	9,066,000	911,000	811,000	125,000	125,000
<b>Total Grants</b>	<b>25,973,103</b>	<b>17,074,586</b>	<b>17,261,204</b>	<b>16,801,813</b>	<b>17,100,010</b>
Property taxes	61,000	65,000	63,000	63,000	63,000
Other fees, royalties	352,000	-	-	-	-
Annual implementation fund return	500,000	300,000	300,000	300,000	300,000
Other Income (rent, interest)	878,000	778,000	678,000	578,000	578,000
Deferred Revenue	2,944,218	410,400	299,818	41,000	752,119
<b>Total Revenue</b>	<b>30,708,321</b>	<b>18,627,986</b>	<b>18,602,022</b>	<b>17,783,813</b>	<b>18,793,129</b>
<b>EXPENDITURES</b>					
<u>Core Services, including externally funded term projects</u>					
Administration	6,222,465	7,228,865	5,428,165	5,421,865	2,935,100
Asset Management	5,396,050	2,284,900	1,951,584	1,981,762	2,007,443
Social Housing	266,300	266,300	266,300	266,300	266,300
Community Services	6,558,943	5,020,257	5,112,274	5,206,059	5,303,526
Culture, Language and Heritage	847,926	880,500	908,160	918,983	954,973
Land and Resources	4,178,385	2,780,340	2,589,721	2,491,449	2,514,533
<b>Total core services+</b>	<b>23,470,069</b>	<b>18,461,162</b>	<b>16,256,203</b>	<b>16,286,418</b>	<b>13,981,874</b>
<b>Total Expenditures</b>	<b>23,470,069</b>	<b>18,461,162</b>	<b>16,256,203</b>	<b>16,286,418</b>	<b>13,981,874</b>
<b>Surplus (deficit)</b>	<b>7,238,252</b>	<b>166,824</b>	<b>2,345,818</b>	<b>1,497,395</b>	<b>4,811,255</b>
<b>Add:</b>					
Add back amortization expense	-	-	-	-	-
Proceeds from settlement claims	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Proceeds of debt	1,480,000	-	-	-	-
Transfer from PY implementation	-	-	-	-	-
Transfer from reserves, trusts	7,451,637	3,674,000	534,000	439,000	455,000

YUULU?IL?ATH GOVERNMENT  
ANNUAL BUDGET ACT, 2024-2025 YFNS 85/2024

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Total additions	8,931,637	3,214,176	(1,928,818)	(1,397,395)	(4,009,255)
<b>Deduct:</b>					
Principal payment on debt	-	1,800,000	-	-	-
Transfer to reserves, trusts, investments, etc.	402,000	-	-	-	-
<u>Acquisition of major tangible capital assets (TCA)</u>					
Administration	48,000	88,000	144,000	41,000	52,000
Asset Management	1,804,889	28,000	23,000	19,000	-
Social Housing					
Community Services	200,000	-	-	-	-
Culture, Language and Heritage	40,000	40,000	40,000	40,000	750,000
Land and Resources	230,000	-	100,000	-	-
Housing & Infrastructure	13,445,000	1,425,000	110,000	-	-
Total acquisition of TCA	15,767,889	1,581,000	417,000	100,000	802,000
Total deductions	16,169,889	3,381,000	417,000	100,000	802,000
<b>Surplus (deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### NOTES to Budget/Multi-year Plan

The YG recently created an updated **strategic plan** from directives obtained through extensive community input and government review. The 2025 budget/financial plan is informed by the strategic priorities established by the Executive out of the strategic plan. The budget/multi-year plans will more closely reflect the government's strategic plan.

#### 2025 - 2029 FINANCIAL PLAN (Multi-Year Plan):

##### **REVENUE:**

The **Fiscal Financing Agreement (FFA)** is the government's main source of operating (core) funding and is from Canada. The current agreement is expected to be renewed or extended in 2026. Total 'core' funding in the FFA 2025 is \$8,1MM to fund 'core' government programmes. Expenditures for 'core' YG programmes exceed this and are drawn from other annual funding.

Other revenues within the FFA include additional infrastructure funding to support housing and other infrastructure maintenance and growth (e.g., community buildings, water/waste water, roads).

**RRS**, or Resource Revenue Sharing agreements are in place with Canada and British Columbia. These include logging and transaction taxation revenues (G/PST) as determined annually by contractual formulae. The recent reinstatement of Section 87 tax exemption for Maa-nulth Treaty Nations, is reflected in reduced revenues from sales taxes.

**Forgiveness of Treaty Negotiation debt** is the repayment of former loan payments by the Yuutu?il?ath Government (YG) to Canada which were incurred for treaty negotiation. Canada has waived the obligation to repay these loans and past payments are being reimbursed to the YG by Canada. These annual payments will end in 2025. Most of these funds have been set aside into reserves for future strategic expenditure.

**FNBC First Nations BC Gaming** revenues are received through the partnership of BCFNs from BC gaming revenue sharing annually. Most of these annual funds have been set aside for future expenditure.

**Annual Implementation fund investment returns** are the planned withdrawals from the implementation fund investments in accordance with the Statement of Investment Policy to support the costs of governance and programming as a treaty nation under the 2011 FFA Schedule D. In Budget 2024-2025 these have been allocated to the Culture, Language and Heritage department, which is currently not funded under the FFA with Canada.

**Deferred revenue** is grant funding received in past fiscal years which was not fully expended. Based on funding agreements these funds are rolled into following fiscal years for use as intended. Budget includes estimates only, total \$2.9MM to 2025.

**Proceeds from settlement claims** are undetermined, but estimated here for recognition in the year expected. These are legal settlements from Canada for specific claims. The current intent is to set these aside for future/ongoing uses as yet to be finalised, but in accordance with the strategic plan.

**Transfers from Reserves** include both statutory (legally required, such as the Tangible Capital Assets) reserves and internally restricted reserves (those prior year surpluses or unrestricted funds that have been formally set aside by the YG). These reserves are generally pulled into the budget to cover expenditures as intended/regulated.

YUULU?IL?ATH GOVERNMENT  
ANNUAL BUDGET ACT, 2024-2025 YFNS 85/2024

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\* Internally Restricted Reserves (IRS):

**Gap funding** is intended for use in housing repairs and community infrastructure development

**Forgiveness of Debt** is the recovery of former loan payments made to Canada by YG to repay

**Infrastructure/Life Cycle/Housing Investment Capital** is other FFA funding - now annual

(IRS below excludes additions in 2025)

		IRS 2023	2024 est. change	2025 proposed exp:	Est. IRS end
1010	Legislation	73,800	-	-	73,800
1040	Treasury	50,000	-	-	50,000
1040	Treasury-Drinking Water	500,000	-	250,000	250,000
1040	Treasury-FCRSA	246,453	250,000	-	496,453
1120	*GOC: <b>Gap Funding</b>	3,313,203	- 750,000	- 1,000,000	1,563,203
1130	GOC: GST Funding	642,036	225,000	-	867,036
1140	*GOC: <b>Forgiven Debt</b>	2,100,953	918,315	- 170,000	2,849,268
1145	GOC: Life Cycle Infra.	1,411,723	1,494,696	- 1,000,000	1,906,419
1150	GOC: Data Mgmt	210,134	- 70,000	- 75,000	65,134
1160	MTS: VFPA MBA	100,000	-	-	100,000
1170	BC: PST revenue	250,952	100,000	-	350,952
1415	Fees, Royalty & Serv Re	97,258	-	-	97,258
2120	*GOC: <b>Infra. Capital</b>	1,563,534	1,330,279	- 404,500	2,489,313
2120	GOC: Housing Invstmt	1,060,654	1,477,344	- 3,063,463	- 525,465
4160	Culture Canoe Journey	35,926	-	- 35,926	-
1210	Special Proj.: Infra	75,224	-	-	75,224
		11,731,850	4,975,634	- 5,998,889	10,708,595
	Undetermined (or deferred)			- 1,452,748	
			Per budget	- 7,451,637	

**EXPENDITURES:**

Currently, the costs of ongoing annual core services are combined with other short term projects. Future budgets will show the core operating and special/one-time projects separately.

**Bank debt** annual repayments total approximately \$405,000 in 2025. The most significant loan is about \$4MM for the cixwatin community building. CMHC-ANTCo low interest loans fully paid by social housing rents and subsidies, about \$220,000/year.

**Inflation:** the consumer price index, or CPI, per Statistics Canada, September 2022 to September 2023, was 3.2-3.8%, a much lower year-over-year increase than the prior year. Because of the cyclical variations in inflation this rate informs cost estimates, but is not directly applied. For example, a general estimate of 3% was used throughout the budgeting process for 2024-2025, due to the falling inflation rate.

**Payroll:** In budget year 2024-2025 the *proposed* (not yet approved) addition of several new staff positions is included for budgeting purposes. Along with the inflation-informed increases proposed, the budgeted payroll increases by about 15% over the 2024 budget. About \$2.1MM of PR costs are funded by non-core or external grants.

PR Budget 2024-25	\$7.9MM	(assuming all positions filled for the entire year)
PR Budget 2023-24	\$6.9MM	(all positions were not filled during year)
PR Budget 2022-23	\$5.8MM	(all positions were not filled during year)

**CONSOLIDATED DEPARTMENTS:**

Total expenditures in Forecast 2025:

Core Services +	23,470,069
Transfers to Reserves	402,000
Tangible Capital Assets	15,767,889
	<u>39,639,958</u>
Inter-dept/progr. transfers	21,701,272
	<u>61,341,230</u>

Total per programme list, incl. transfers.:

61,341,230

Difference

-

*Comparative budget 2025 vs 2024:*

<i>2024 total budgeted expenditures:</i>	22,695,946
<i>Estimated inflation adjustment</i>	400,000
<i>2025 extraordinary/additional:</i>	
<i>Capital projects</i>	15,767,889
<i>Est. payroll increase after inflation</i>	<u>1,000,000</u>
	39,863,835

**Yuulu?il?ath Government – Ucluelet First Nation**  
**Preliminary Budget Summary 2024**  
**Consolidated Departments - Expenditures**

ACCOUNT LOOKUP		2024	2025 Proposed
DEPT #	PROGRAM AREA	Budget	
1???	Administration		
1000	Administration	1,441,500	1,681,265
1010	Legislation	859,000	783,500
1030	Annual Xmas Distribution	1,585,000	70,000
1040	Treasury	33,348,955	14,739,895
1050	Port Alberni Satellite Office	246,600	231,000
1060	Treaty Administration	780,000	780,000
1110	BC: BC Gaming Funds (Treas)	675,000	450,000
1120	GOC: GAP Funding (Treas)	-	5,538,889
1140	GOC: Forgiveness of Debt (Treas)	169,000	170,000
1150	GOC: Data Base Management Fund	137,500	75,000
1210	Special Project: Infrastructur	150,000	-
1300	NEW: Emergency Programmes	156,500	99,000
1320	GOC: EMAP	-	275,000
1330	GOC: Emerg Operation Centre	86,500	250,000
1415	Fees, Royalty & Serv Rev Exp non Citiz	10,500	61,000
1500	Communications	326,550	444,700
1700	Homeowners Purchase Program	105,000	105,000
1710	Homeowners Repair Program	64,000	65,000
1800	Finance	430,000	489,400
1900	Intergovernmental Affairs	-	759,000
1910	IGA-DAEF	-	326,000
	Total Administration	40,571,605	27,393,649
2???	Assets		n/a
2000	Asset Management	326,700	426,200
2010	Government Housing Operations	184,600	197,600
2020	Off TSL Rental Properties	57,600	69,700
2030	Community Buildings	337,000	447,000



## Yuulu?il?ath Government – Ucluelet First Nation

### Preliminary Budget Summary 2024

#### Consolidated Departments - Expenditures

ACCOUNT LOOKUP		2024	2025 Proposed
2035	Community Buildings: PA Op costs	-	3,500
2040	Emergency Response	-	10,000
2050	Municipal Services	535,000	535,500
2070	YFN Holdings/YFN Management	94,000	402,000
2120	GOC: Infrastructure Capital	-	26,668
2210	GAP: Repair & Renovations	1,656,275	1,000,000
2211	NEW-CMHC Housing R&M	990,000	660,000
2215	Home Energy Upgrades	200,000	-
2220	CMHC-NHCP-Housing Repairs	-	1,649,850
2510	Ec Dev: General & Management	314,740	231,700
2560	Ec D: Citizen Biz Skills Train	87,500	45,000
2570	Ec D: BC REDIP	-	75,000
2620	Ec D: Land Development Parcel	-	45,000
	<b>Total Assets</b>	<b>4,783,355</b>	<b>5,824,718</b>
3???	Community Services		
3010	Health: Administration	960,200	765,000
3011	NTC: Childrens Oral Health	4,000	4,000
3021	GOV: COVID-19 Response	65,000	-
3022	GOC: COVID Health Facilities	4,530	-
3030	NTC: Health: Patient Transportation	180,000	180,000
3040	Health: Home & Community Care	11,000	216,700
3050	Commun and Culture Events (Treas)	11,000	-
3060	NTC Child Welfare NTC CFE USMA	145,000	60,000
3061	NTC Child Prevention \$215k	603,800	533,100
3062	MCFD Family Preserv & support	30,000	30,000
3064	GOC: Child & Family	-	185,000
3070	C & R: Elder & Culture	24,000	14,000
3080	Health: Pre-Natal Nutrition	37,500	25,000
3090	Tres Youth and Recreation	126,000	-
3100	Trea: Elementary and Seco School Support	1,215,500	1,317,500
3110	GOC - Education: Post Secondary	596,000	522,000
3111	GOC: Post Sec Student Support	130,000	-



## Yuulu?il?ath Government – Ucluelet First Nation Preliminary Budget Summary 2024

### Consolidated Departments - Expenditures

ACCOUNT LOOKUP		2024	2025 Proposed
3112	GOC: Post Secondary Emergency F	75,000	-
3130	Education: Occupational Skills Treas\$	104,500	104,500
3140	Membership Treas \$	3,950	4,000
3150	SA: Soical Development	85,950	90,400
3160	SA: Income Assistance	445,000	514,000
3170	SA: Adult In Home Care Treas	181,700	136,800
3180	SEAP -Social Emerg Assist Prog Treas \$	50,000	50,000
3190	Education: Adult Education	7,000	7,500
3313	GOC: COV Needs Off TSL	-	69,000
3314	GOC: Basic Needs, Inflation	-	270,000
3360	GOC: HEALTH LAND BASED INITIA	40,000	71,045
3370	GOC: In Home Supportive Care	-	69,000
3412	FNHA HORHP	-	12,000
3413	FNHA PC2H	-	82,000
3420	SD70: Edu Tech Support	-	9,000
3450	NTC: Health Surplus YE Audit A	-	38,118
3510	Island Health: Health Diet Meal Plans	-	-
3595	Expense Recoveries - CS	-	-
3600	FNHA: Pre-School/Day Care	670,000	295,000
3605	FNHA: AHSOR LCCCS	-	480,000
3615	BC Min Ed ELCC	-	125,000
3620	NTC NETP 8 Child Care	52,000	52,000
3625	Pre-school/Day Care - Trea \$s	-	-
3635	BC ACCS	-	400,000
3680	FNESC: SEP program	36,500	60,000
3690	FNESC Lang Cul SchoolBased Pro	-	81,200
	<b>Total Community Services</b>	<b>5,895,130</b>	<b>6,872,863</b>
4???	Language		
4000	Language	-	325,000
4010	Culture & Heritage	621,000	369,500
4070	FP: Pathways Language Vitality	-	60,000
4160	Culture Canoe Journey	35,926	35,926
4411	Warrior Program	120,000	145,000



**Yuulu?il?ath Government – Ucluelet First Nation**  
**Preliminary Budget Summary 2024**

**Consolidated Departments - Expenditures**

ACCOUNT LOOKUP		2024	2025 Proposed	
4415	FNHA via Hu-Ay-Aht: Warrior Program	-	50,000	
	Total Language	776,926	985,426	✓
52??	Lands			
5000	Lands	772,337	1,080,100	
5001	GOC: Nahmint Reserve Specific Claim	-	10,000	
5120	BC-MTS ROA Monitoring Capacity	-	125,000	
5150	GOC Spec Claim MacMil	240,000	320,000	
5250	Housing & Land Development	77,000	181,000	
5300	Forestry, Planning, Engineering, Logging	145,000	492,500	
5305	Old Growth Strategic Review	70,000	120,000	
5500	Fisheries Operations	645,000	432,200	
5505	Traditional Foods, Garden	-	450,000	
5510	MSET	217,275	237,275	
5530	Fisheries: Effingham River	-	5,000	
5550	Nahmint Marine	-	10,000	
5615	DFO AHRF	-	362,310	
5620	SSI - Marine Stewardship	489,231	300,000	
5700	Wildlife	50,000	105,000	
	Total Lands	2,718,450	4,230,385	✓
6150		266,300	266,300	
	Total Social Housing	266,300	266,300	✓
<b>TOTALS - Operating, projects</b>		<b>55,011,766</b>	<b>45,573,341</b>	
7100	Capital - Administration Dept	98,000	33,000	
7150	Capital - Communications	-	-	
7180	Capital - Finance	25,000	15,000	
7200	Capital - Assets Dept	102,000	454,889	
7201	Capital - Assets - Sidewalks	600,000	600,000	
7202	Capital - Assets - Water Infrastructure	1,000,000	750,000	
7300	Capital - Community Services Dept	110,000	-	

## Yuulu?il?ath Government – Ucluelet First Nation Preliminary Budget Summary 2024

### Consolidated Departments - Expenditures

ACCOUNT LOOKUP		2024	2025 Proposed
7360	Capital - Daycare	-	200,000
7400	Capital - Language, Culture, H Dept	54,000	40,000
7500	Capital - Lands & Resources Dept	-	30,000
7550	Capital - Fisheries Depts	-	200,000
7551	Capital - Fisheries - SSI	23,065	-
7600	Capital - SH	-	-
7700	Capital - Capital	600,000	13,445,000
7704	Capital - Housing	5,428,500	-
	<b>Total Capital</b>	<b>8,040,565</b>	<b>15,767,889</b>
	<b>Total Expenditures</b>	<b>63,052,331</b>	<b>61,341,230</b>

