

**VUNTUT GWITCHIN FIRST NATION
FIRST APPROPRIATION ACT 2024-2025**

Whereas it appears by the budget estimates submitted by the Director of Finance that 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, 2025](#).

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

1.

From and out of the Vuntut Gwitchin First Nation bank accounts there may be paid and applied a sum not exceeding in the whole [\\$28,374,749](#) 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, 2025](#) 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
FIRST APPROPRIATION ACT 2024-2025
SCHEDULE A**

DEPARTMENTAL OPERATIONS AND MAINTENANCE AND CAPITAL EXPENDITURES	Amount to Date
CHIEF AND COUNCIL	\$ 3,679,238
EXECUTIVE OFFICE	\$ 2,145,936
HUMAN RESOURCES	\$ 630,331
NATURAL RESOURCES AND HERITAGE	\$ 4,653,966
GOVERNMENT SERVICES	\$ 8,110,115
RECREATION	\$ 699,738
EDUCATION	\$ 1,924,375
HEALTH, SOCIAL, and JUSTICE	\$ 3,558,426
INFORMATION SYSTEMS	\$ 630,839
FINANCE and DEBT MANAGEMENT	\$ 2,341,785
OTHER CAPITAL PROJECTS	\$ -
	<hr/> <hr/> \$ 28,374,749

VUNTUT GWITCHIN GOVERNMENT
2024-2025 Fiscal year

Sources of funds	2024-2025 Fiscal Year
<u>Guaranteed Sources</u>	
Financial Transfer Agreement	\$ 19,979,042
Personal Income Tax	\$ 869,052
First Nations Goods & Services Tax	\$ 135,060
Canada Budget 2022 Housing Action Plan	\$ 5,124,801
Fuel Tax	\$ -
VGT Disbursement Fund	\$ 387,000
	<hr/> \$ 26,494,955 <hr/>
 <u>Other Sources</u>	
Brought forward from 2022-2023	
From Accumulated Surplus Funds	
Bank Interest and Misc	\$ 376,260
Contribution Agreements and Grants	\$ 5,597,720
Recoveries - Rent & Water/Sewer	\$ 80,150
	<hr/> \$ 6,054,130 <hr/>
 Total Revenue	 \$ 32,549,085 <hr/>

Notes

FTA accounts for 61% of the entire budget.

VUNTUT GWITCHIN GOVERNMENT

VOTE: CHIEF AND COUNCIL

	2024-2025 Budget
REVENUE *	\$ 107,000
EXPENDITURES	
Office Furniture, Equipment and Fixtures	\$ -
Communications- Telephone, Fax, Internet, Advertising & Printing	\$ 62,600
Consulting, Legal Services	\$ 560,000
Community Consultations and celebrations	\$ 200,000
Office Rental, Utilities, Insurance, Property taxes	\$ 50,000
Office Supplies, Materials and Supplies	\$ 1,122,500
Salaries & Benefits, Honorarium, Professional Development	\$ 999,375
Donations, Contribution Agreements, Grants and Elders Pensions	\$ 502,513
Funeral Expenses	\$ 50,000
Travel Costs	\$ 132,250
TOTAL	\$ 3,679,238
Allocation from Consolidated Fund	\$ (3,572,238)

*** Materials and Supplies includes \$1,000,000 Emergency Response Funding

VUNTUT GWITCHIN GOVERNMENT

VOTE: EXECUTIVE OFFICE

	2024-2025 Budget
REVENUE *	\$ 74,865
EXPENDITURES	
Capital (Vehicle)	\$ 10,000
Communications- Telephone, Fax, Internet, Advertising	\$ -
Consulting, Legal services	\$ 360,000
Community Consultations	\$ -
Community Celebrations	\$ 290,000
Office supplies, Materials and Supplies	\$ 40,000
Salaries, Benefits, and Professional Development	\$ 1,390,936
Travel Costs	\$ 55,000
TOTAL	\$ 2,145,936
Allocation from Consolidated Fund	\$ (2,071,071)

VUNTUT GWITCHIN GOVERNMENT

VOTE: HUMAN RESOURCES

	2024-2025 Budget
REVENUE	\$ -
EXPENDITURES	
Capital Purchases (Office Furniture, Equipment (Elders monitors)	
Printing, telephone, fax, internet charges, advertising	\$ -
Consulting fees, legal services	\$ -
Summer Student Employment	\$ 60,000
Insurance	\$ -
Office supplies, materials and supplies	\$ 10,000
Salaries & Benefits, honorarium, professional development, staff relocation/interview	\$ 535,331
Transportation and Travel Costs	\$ 25,000
TOTAL	\$ 630,331
Allocation from Consolidated Fund	\$ (630,331)

VUNTUT GWITCHIN GOVERNMENT

VOTE: NATURAL RESOURCES AND HERITAGE

	2024-2025 Budget
REVENUE	\$ 1,776,819
EXPENDITURES	
Capital Purchases (Equipment)	\$ 589,400
Communications- Telephone, Fax Internet, Advertising & Printing	\$ 9,300
Consulting, Legal Services, and Other Contracts	\$ 631,985
Community Consultations Traditional Pursuits, Trappers Assistance Program	\$ 102,500
Facility and Equipment Maintenance, Insurance, Property taxes	\$ 427,317
Equipment Rental, Office Supplies, Gas, Materials and Supplies,	\$ 286,318
Salaries & Benefits, Honorarium, Professional Development	\$ 2,459,249
Donations, Contribution Agreements and Grants	\$ -
Travel Costs	\$ 147,897
TOTAL	\$ 4,653,966
Allocation from Consolidated Fund	\$ (2,877,147)

VUNTUT GWITCHIN GOVERNMENT

VOTE: GOVERNMENT SERVICES AND HOUSING

	2024-2025 Budget
REVENUE: Water/Sewer and Rent	\$ 2,638,950
Other	\$ -
EXPENDITURES	
Capital Purchases (Office Furniture, Equipment, Home Appliances and CMHC Replacement Reserve provision)	\$ 27,000
Communications- Telephone, Fax ,Internet, Advertising & Printing	\$ 1,800
Consulting, Legal Services, Audit Fees and Construction Contracts	\$ 97,400
Community Consultations	\$ 10,000
Debt Servicing- Principal and Interest on Mortgages	\$ 20,000
Facility and Equipment Maintenance, Insurance, Property taxes, YTG water & sewer contract	\$ 2,471,100
Internal Charges and Administration Fees	\$ -
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 1,549,000
Capital Projects*	\$ -
Salaries & Benefits, Honorarium, Professional Development	\$ 3,788,315
Donation contribution agreements and grants	\$ -
Travel Costs	\$ 145,500
New Houses, Major Renovations and Gravel Pads **	\$ -
TOTAL	\$ 8,110,115
Allocation from Consolidated Fund	\$ (5,471,165)

VUNTUT GWITCHIN GOVERNMENT

VOTE: RECREATION

	2024-2025 Budget
REVENUE*	\$ 118,201
EXPENDITURES	
Capital Purchases	\$ -
Communications- Telephone, Fax Internet, Advertising	\$ 1,000
Consultants	\$ -
Community Consultations, Cultural Education	\$ -
Tuition, School Supplies, Allowances, FN child care Career Fairs, Education Events, Hot Lunch and School Snacks Program	\$ -
Internal Charges and Administration Fees	\$ -
Equipment Maintenance (School Bus, Van, snow machines), Insurance	\$ 36,700
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 70,500
Salaries & Benefits, Honorarium, Professional Development	\$ 586,538
Travel Costs	\$ 5,000
TOTAL	\$ 699,738
Allocation from Consolidated Fund	\$ (581,537)

VUNTUT GWITCHIN GOVERNMENT

VOTE: EDUCATION

	2024-2025 Budget
REVENUE*	\$ 497,928
EXPENDITURES	
Capital Purchases	\$ -
Communications- Telephone, Fax Internet, Advertising	\$ 13,600
Consultants	\$ 168,600
Community Consultations, Cultural Education	\$ 24,000
Tuition, School Supplies, Allowances, FN child care Career Fairs, Education Events, Hot Lunch and School Snacks Program	\$ 815,700
Internal Charges and Administration Fees	\$ -
Equipment Maintenance (School Bus, Van, snow machines), Insurance	\$ -
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 18,000
Salaries & Benefits, Honorarium, Professional Development	\$ 800,300
Travel Costs	\$ 84,175
TOTAL	\$ 1,924,375
Allocation from Consolidated Fund	\$ (1,426,447)

VUNTUT GWITCHIN GOVERNMENT

VOTE: HEALTH , SOCIAL AND JUSTICE

	2024-2025 Budget
REVENUE	\$ 214,107
EXPENDITURES	
Capital Purchases (Office Furniture, Equipment-Elders Monitors)	\$ 36,500
Communications- Telephone, Fax Internet, Advertising	\$ 17,600
Consulting fees, Legal services, audit fees	\$ 378,500
Youth Enhancement Fund	\$ 25,000
Community Consultations	\$ 40,000
Facility & Equipment (Elders Monitors) Maintenance, Van Operating Costs/Insurance	\$ 1,500
Internal charges and Administration Fees	\$ -
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 228,500
Salaries & Benefits, Honorarium Professional Development	\$ 1,767,826
Social Assistance, Meals on Wheels, Elders Wood & NNADAP Treatment and Client Support, Wellness Camps	\$ 855,000
Travel Costs	\$ 208,000
TOTAL	\$ 3,558,426
Allocation from Consolidated Fund	\$ (3,344,319)

VUNTUT GWITCHIN GOVERNMENT

VOTE: INFORMATION SYSTEMS

	2024-2025 Budget
REVENUE	\$ 250,000
EXPENDITURES	
Capital Purchases (Equipment, Computers)	\$ 104,500
Communications- Telephone, Fax, Internet, Postage	\$ 35,000
Consultants, Computer Software Licenses and Leases	\$ 264,000
Equipment repairs, office supplies, materials and supplies	\$ 71,500
Salaries and benefits, professional development	\$ 145,839
Transportation and Travel Costs	\$ 10,000
TOTAL	\$ 630,839
Allocation from Consolidated Fund	\$ (380,839)

VUNTUT GWITCHIN GOVERNMENT
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VOTE: FINANCE & DEBT MANAGEMENT

	2024-2025 Budget
Sources of funds: Consolidated funds *	\$ 26,484,215
Other	\$ -
VGT Disbursement Funds	\$ 387,000
Fuel Tax	\$ -
189.2 Reserve Fund	\$ -
Bank Loan	
EXPENDITURES	
Capital Purchases (Office Furniture)	\$ -
Communications- Telephone, Fax Internet, Postage	\$ -
Consulting Fees, Audit Fees	\$ 130,000
Summer Students Employment	\$ -
Insurance	\$ -
Debt Servicing- Principal and Interest on Loans, and Bank Charges	\$ 1,036,616
1% of FTA provision for Contingent funds	\$ -
Office Supplies, Software licenses renewals, ACCPAC upgrades	\$ 48,250
Salaries & Benefits, Honorarium, Professional Development	\$ 1,006,919
Transportation and Travel Costs	\$ 120,000
Total	\$ 2,341,785
Allocation from Consolidated Fund and Debt Financing	\$ 24,529,430

* Consolidated funds- FTA, PIT, FNGST.

VUNTUT GWITCHIN GOVERNMENT

VOTE: OTHER CAPITAL

	2024-2025 Budget	-	2024-2025 Budget
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES			
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -
Allocation from Consolidated Fund	\$ -	\$ -	\$ -

VUNTUT GWITCHIN GOVERNMENT
2024-2025 FISCAL YEAR SUMMARY BY DEPARTMENT

DEPARTMENTAL OPERATIONS AND MAINTENANCE AND CAPITAL EXPENDITURES	BUDGET 2024-2025	BUDGET 2023-2024	Year To Year Difference
CHIEF AND COUNCIL	\$ 3,679,238	\$ 3,078,202	\$ 601,037
EXECUTIVE OFFICE	\$ 2,145,936	\$ 1,638,599	\$ 507,337
HUMAN RESOURCES	\$ 630,331	\$ 660,296	\$ (29,965)
NATURAL RESOURCES AND HERITAGE	\$ 4,653,966	\$ 3,386,190	\$ 1,267,777
GOVERNMENT SERVICES	\$ 8,110,115	\$ 9,786,351	\$ (1,676,236)
RECREATION	\$ 699,738	\$ 457,509	\$ 242,228
EDUCATION	\$ 1,924,375	\$ 985,221	\$ 939,154
HEALTH, SOCIAL, and JUSTICE	\$ 3,558,426	\$ 1,831,628	\$ 1,726,797
INFORMATION SYSTEMS	\$ 630,839	\$ 535,400	\$ 95,439
FINANCE and DEBT MANAGEMENT	\$ 2,341,785	\$ 2,364,857	\$ (23,072)
OTHER CAPITAL PROJECTS/INVESTMENTS - ** OCDC Financial Obligations	\$ -	\$ 993,895	\$ (993,895)
TOTAL	\$ 28,374,749	\$ 25,718,148	\$ 2,656,600

**VUNTUT GWITCHIN FIRST NATION
2024-2025 FISCAL YEAR EXPENDITURE SUMMARY BY EXPENSE TYPE**

Department	CHIEF AND COUNCIL	EXECUTIVE OFFICE	NATION BULIDING	HUMAN RESOURCES	NATURAL RESOURCES AND HERITAGE	GOVT SERVICES & HOUSING	RECREATION	EDUCATION	HEALTH/SOCIAL & JUSTICE	INFORMATION SYSTEMS	FINANCE & DEBT MGT.	TOTAL 2024-25	TOTAL 2023-24	Year To Year Difference
												1st Appropriation	2nd Appropriation	
REVENUE	\$ 107,000	\$ 74,865	\$ -	\$ -	\$ 1,776,819	\$ 2,638,950	\$ 118,201	\$ 497,928	\$ 214,107	\$ 250,000	\$ 26,484,215	\$ 32,162,085	\$ 24,974,319	\$ 7,187,766
Fuel Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,432,276	\$ (2,432,276)
VGT Disbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 387,000	\$ 387,000	\$ 387,000	\$ -
								\$ -					\$ -	\$ -
EXPENDITURES								\$0				\$ -		
Capital Purchases and commitments (Office Furniture, Equipment, computers	\$ -	\$ 10,000	\$ -	\$ -	\$ 589,400	\$ 27,000	\$ -	\$ -	\$ 36,500	\$ 104,500	\$ -	\$ 767,400	\$ 178,900	\$ 588,500
Communications- Telephone, Fax Internet, Advertising & Printing	\$ 62,600	\$ -	\$ -	\$ -	\$ 9,300	\$ 1,800	\$ 1,000	\$ 13,600	\$ 17,600	\$ 35,000	\$ -	\$ 140,900	\$ 166,860	\$ (25,960)
Consulting, Legal services, audit fees and service contracts,	\$ 560,000	\$ 360,000	\$ -	\$ -	\$ 631,985	\$ 97,400	\$ -	\$ 168,600	\$ 378,500	\$ 264,000	\$ 130,000	\$ 2,590,485	\$ 3,915,920	\$ (1,325,435)
Community consultations, traditional pursuits, cultural education,	\$ 200,000	\$ 290,000	\$ -	\$ -	\$ 102,500	\$ 10,000	\$ -	\$ 24,000	\$ 40,000	\$ -	\$ -	\$ 666,500	\$ 547,500	\$ 119,000
Debt Servicing- Principal and Interest on Loans and Mortgages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 1,036,616	\$ 1,056,616	\$ 1,391,900	\$ (335,284)
Student Tuition, books, allowances, FN daycare, career fair, hot lunch program and school snack program, crime prevention, summer students employment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 815,700	\$ -	\$ -	\$ -	\$ 815,700	\$ 530,040	\$ 285,660
Facility and Equipment Maintenance, Insurance, Property taxes	\$ 50,000	\$ -	\$ -	\$ -	\$ 427,317	\$ 2,471,100	\$ 36,700	\$ -	\$ 1,500	\$ -	\$ -	\$ 2,986,617	\$ 3,188,199	\$ (201,582)
Internal charges and Administration Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Rental, office supplies, fuel purchases, Water and Sewer contract, Materials and Supplies	\$ 1,122,500	\$ 40,000	\$ -	\$ 10,000	\$ 286,318	\$ 1,549,000	\$ 70,500	\$ 18,000	\$ 228,500	\$ 71,500	\$ 48,250	\$ 3,444,568	\$ 2,366,544	\$ 1,078,024
Youth Enhancement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
Salaries & Benefits, honorariums, professional development	\$ 999,375	\$ 1,390,936	\$ -	\$ 535,331	\$ 2,459,249	\$ 3,788,315	\$ 586,538	\$ 800,300	\$ 1,767,826	\$ 145,839	\$ 1,006,919	\$ 13,480,628	\$ 8,301,690	\$ 5,178,938
Donations, Contribution agreements and Grants	\$ 502,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 502,513	\$ 463,000	\$ 39,513
Social Assistance, Elders Wood & NNADAP Treatment , Client Support, funerals and EMO	\$ 50,000	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 855,000	\$ -	\$ -	\$ 965,000	\$ 542,000	\$ 423,000
Transportation and Travel Costs	\$ 132,250	\$ 55,000	\$ -	\$ 25,000	\$ 147,897	\$ 145,500	\$ 5,000	\$ 84,175	\$ 208,000	\$ 10,000	\$ 120,000	\$ 932,822	\$ 699,423	\$ 233,399
TOTAL Before Capital Expenditure	\$ 3,679,238	\$ 2,145,936	\$ -	\$ 630,331	\$ 4,653,966	\$ 8,110,115	\$ 699,738	\$ 1,924,375	\$ 3,558,426	\$ 630,839	\$ 2,341,785	\$ 28,374,749	\$ 22,291,976	\$ 6,082,773
SURPLUS/(DEFICIT)	(\$3,572,238)	(\$2,071,071)	\$0	(\$630,331)	(\$2,877,147)	(\$5,471,165)	(\$581,537)	(\$1,426,447)	(\$3,344,319)	(\$380,839)	\$24,142,430	\$ 4,174,336	\$ 5,501,619	\$ 1,104,993
Other CAPITAL EXPENDITURE												\$ -	\$ 3,426,171	\$ (3,426,171)
TOTAL EXPENDITURE												\$ 28,374,749	\$ 25,718,147	\$ 2,656,602
DEBT FINANCING													\$ -	\$ -
SURPLUS/(DEFICIT), after debt financing												\$ 4,174,336	\$ 2,075,448	\$ 2,098,888
Transfer from Accumulated Surplus Funds held												\$ (4,174,336)	\$ (2,075,448)	\$ (2,098,888)
SURPLUS/(DEFICIT), after use of surplus funds held												\$ -		