

DRAFT #2

VUNTUT GWITCHIN FIRST NATION  
FIRST APPROPRIATION ACT 2022-2023

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, 2023;

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 \$57,613,187 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  
FIRST APPROPRIATION ACT 2022-2023  
SCHEDULE A**

<b>DEPARTMENTAL OPERATIONS AND MAINTENANCE AND CAPITAL EXPENDITURES</b>	<b>AMOUNT</b>
CHIEF AND COUNCIL	\$ 1,901,673
EXECUTIVE OFFICE	\$ 2,400,052
NATION BUILDING	\$ 3,846,358
HUMAN RESOURCES	\$ 696,837
STEWARDSHIP AND SUSTAINABILITY	\$ 3,436,539
GOVERNMENT SERVICES	\$ 4,315,470
EDUCATION and RECREATION	\$ 1,858,833
HEALTH, SOCIAL, and JUSTICE	\$ 1,988,780
INFORMATION SYSTEMS	\$ 563,653
FINANCE and DEBT MANAGEMENT	\$ 2,197,862
OTHER CAPITAL PROJECTS	\$35,104,621
	<hr/>
	\$58,310,678

**VUNTUT GWITCHIN GOVERNMENT**  
**2022-2023 Fiscal year**

Sources of funds	<b>2022-2023 Fiscal Year</b>
<b><u>Guaranteed Sources</u></b>	
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
	<hr/> <b>\$ 26,393,583</b> <hr/>
<b><u>Other Sources</u></b>	
Brought forward from 2021-2022	\$ -
From Accumulated Surplus Funds	\$ 13,222,594
Bank Loan	\$ 7,000,000
Contribution Agreements and Grants	\$ 11,455,802
Recoveries - Rent & Water/Sewer	\$ 238,699
	<hr/> <b>\$ 31,917,095</b> <hr/>
<b>Total Revenue</b>	<hr/> <b>\$ 58,310,678</b> <hr/>

**Notes**

**FTA accounts for 31% of the entire budget.**

**VUNTUT GWITCHIN GOVERNMENT**

**2022-2023 Fiscal year**

**VOTE: CHIEF AND COUNCIL**

	<b>2022-2023 Budget</b>	<b>Increase (decrease) after 1st reading</b>	<b>2022-2023 Budget 2nd Reading</b>
<b>REVENUE*</b>	\$ 112,500		\$ 112,500
<b>EXPENDITURES</b>			
Office Furniture, Equipment and Fixtures	\$ -		\$ -
Communications- Telephone, Fax, Internet, Advertising & Printing	\$ 56,135		\$ 56,135
Consulting, Legal Services	\$ 70,000		\$ 70,000
Community Consultations and celebrations	\$ 110,000	\$ 250,000	\$ 360,000
Office Rental, Utilities, Insurance, Property taxes	\$ -		\$ -
Office Supplies, Materials and Supplies	\$ 112,938		\$ 112,938
Salaries & Benefits, Honorarium, Professional Development	\$ 621,000		\$ 621,000
Donations, Contribution Agreements, Grants and Elders Pensions	\$ 515,800		\$ 515,800
Funeral Expenses	\$ 27,000		\$ 27,000
Travel Costs	\$ 138,800		\$ 138,800
<b>TOTAL</b>	\$ 1,651,673	\$ 250,000	\$ 1,901,673
<b>Allocation from Consolidated Fund</b>	\$ (1,539,173)	\$ (250,000)	\$ (1,789,173)

**Add:**

Bi-annual Gwitchin Gathering

\$ 250,000

**VUNTUT GWITCHIN GOVERNMENT**

**2022-2023 Fiscal year**

**VOTE: EXECUTIVE OFFICE**

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

**VUNTUT GWITCHIN GOVERNMENT**

**2022-2023 Fiscal year**

**VOTE: NATION BUILDING**

	<b>2022-2023 Budget</b>
<b>REVENUE</b>	<b>\$ 825,000</b>
<b>EXPENDITURES</b>	
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
<b>TOTAL</b>	<b>\$ 3,846,358</b>
<b>Allocation from Consolidated Fund</b>	<b>\$ (3,021,358)</b>

**VUNTUT GWITCHIN GOVERNMENT**

**2022-2023 Fiscal year**

**VOTE: HUMAN RESOURCES**

	<b>2022-2023 Budget</b>	<b>Increase (decrease) after 1st</b>	<b>2022-2023 Budget 2nd Reading</b>
<b>REVENUE</b>	\$ 1,000		\$ 1,000
<b>EXPENDITURES</b>			
Printing, telephone, fax, internet charges, advertising	\$ 2,018		\$ 2,018
Consulting fees, legal services	\$ 160,000		\$ 160,000
Summer Student Employment	\$ -	\$ 50,000	\$ -
Internal charges and Administration Fees	\$ 303		\$ 303
Insurance	\$ -		\$ -
Office supplies, materials and supplies	\$ 19,056		\$ 19,056
Salaries & Benefits, honorarium, professional development, staff relocation/interview	\$ 490,000	\$ (50,000)	\$ 490,000
Transportation and Travel Costs	\$ 25,460		\$ 25,460
<b>TOTAL</b>	<b>\$ 696,837</b>	<b>\$ -</b>	<b>\$ 696,837</b>
<b>Allocation from Consolidated Fund</b>	<b>\$ (695,837)</b>	<b>\$ -</b>	<b>\$ (695,837)</b>

Moved from Salaries and benefits to Summer Student Employment

\$ 50,000.00

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

	<b>2022-2023 Budget</b>
<b>REVENUE</b>	<b>\$ 968,366</b>
<b>EXPENDITURES</b>	
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
<b>TOTAL</b>	<b>\$ 3,436,539</b>
<b>Allocation from Consolidated Fund</b>	<b>\$ (2,468,173)</b>

**VUNTUT GWITCHIN GOVERNMENT**

**2022-2023 Fiscal year**

**VOTE: GOVERNMENT SERVICES AND HOUSING**

	<b>2022-2023 Budget</b>	<b>Increase (decrease) after 1st reading</b>	<b>2022-2023 Budget</b>
<b>REVENUE: Water/Sewer and Rent</b>	\$ 238,699		\$ 238,699
<b>Other</b>	\$ 1,811,682		\$ 1,811,682
<b>EXPENDITURES</b>			
Capital Purchases ( Office Furniture, Equipment, Home Appliances and CMHC Replacement Reserve provision)	\$ 515,744	\$ (153,744)	\$ 362,000
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	\$ 1,031,383	\$ (52,143)	\$ 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
<b>TOTAL</b>	\$ 4,047,979	\$ 267,491	\$ 4,315,470
<b>Allocation from Consolidated Fund</b>	\$ (1,997,598)	\$ (267,491)	\$ (2,265,089)

**Remove:**

Depreciation

(153,744.00)

**Add/Move:**

Facility Maintenance Community Centre

\$ 228,919

Facility Maintenance Elders Centre

\$ 192,316

Move from facility maintenance to major renovations

\$ (473,377)

\$ (52,143)

Move from facility maintenace to major renovations

473,377.35



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

	<b>2022-2023 Budget</b>	<b>2021-2022 Budget</b>
<b>REVENUE*</b>	<b>\$ 1,268,996</b>	<b>\$ 570,322</b>
<b>EXPENDITURES</b>		
Capital Purchases	\$ -	\$ -
Communications- Telephone, Fax Internet, Advertising	\$ 10,079	\$ 10,690
Consultants	\$ 93,150	\$ 12,500
Community Consultations, Cultural Education	\$ 26,000	\$ 201,750
Tuition, School Supplies, Allowances, FN child care Career Fairs, Education Events, Hot Lunch and School Snacks Program	\$ 796,150	\$ 510,918
Internal Charges and Administration Fees	\$ 29,506	\$ 35,043
Equipment Maintenance (School Bus, Van, snow machines), Insurance	\$ -	\$ 43,035
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 102,548	\$ 80,300
Salaries & Benefits, Honorarium, Professional Development	\$ 765,000	\$ 827,013
Travel Costs	\$ 36,400	\$ 42,814
<b>TOTAL</b>	<b>\$ 1,858,833</b>	<b>\$ 1,764,063</b>
<b>Allocation from Consolidated Fund</b>	<b>\$ (589,837)</b>	<b>\$ (1,193,741)</b>

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

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

**VUNTUT GWITCHIN GOVERNMENT**

**2022-2023 Fiscal year**

**VOTE: INFORMATION SYSTEMS**

	<b>2022-2023 Budget</b>
<b>REVENUE</b>	<b>\$ 1,000</b>
<b>EXPENDITURES</b>	
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
<b>TOTAL</b>	<b>\$ 563,653</b>
<b>Allocation from Consolidated Fund</b>	<b>\$ (562,653)</b>

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

	2022-2023 Budget	Increase (decrease) after 1st reading	2022-2023 Budget 2nd Reading
<b>Sources of funds: Consolidated funds *</b>	\$ 19,712,006		\$ 19,712,006
<b>Other</b>	\$ 238,699		\$ 238,699
<b>VGT Disbursement Funds</b>	\$ 482,800		\$ 482,800
<b>189.2 Reserve Fund</b>	\$ 6,198,777		\$ 6,198,777
<b>Bank Loan</b>	\$ 7,000,000		\$ 7,000,000
<b>EXPENDITURES</b>			
Capital Purchases (Office Furniture)	\$ -		
Communications- Telephone, Fax Internet, Postage	\$ 2,454		\$ 2,454
Consulting Fees, Audit Fees	\$ 211,500		\$ 211,500
Insurance	\$ 707,995		\$ 707,995
Debt Servicing- Principal and Interest on Loans, and Bank Charges	\$ 394,000		\$ 394,000
Office Supplies, Software licenses renewals, ACCPAC upgrades	\$ 42,638		\$ 42,638
Salaries & Benefits, Honorarium, Professional Development	\$ 651,000	\$ 80,000	\$ 731,000
Transportation and Travel Costs	\$ 8,275	\$ 100,000	\$ 108,275
<b>Total</b>	<b>\$ 2,017,862</b>	<b>\$ 180,000</b>	<b>\$ 2,197,862</b>
<b>Allocation from Consolidated Fund and Debt Financing</b>	<b>\$ 35,650,144</b>	<b>\$ 180,000</b>	<b>\$ 35,830,144</b>

\* Consolidated funds- FTA, PIT, FNGST.

**Add;**

Wages

\$ 80,000

Travel

\$ 100,000

**VUNTUT GWITCHIN GOVERNMENT**

**2022-2023 Fiscal year**

**VOTE: OTHER CAPITAL**

	<b>2022-2023 Budget</b>	<b>Increase (decrease) after 1st</b>	<b>2022-2023 Budget 2nd Reading</b>
<b>REVENUE</b>	\$ -	\$ 5,334,030	\$ 5,334,030
<b>EXPENDITURES</b>			
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
	\$ -		\$ -
	\$ -		\$ -
	\$ -		\$ -
<b>TOTAL</b>	\$ 35,104,621	\$ -	\$ 35,104,621
<b>Allocation from Consolidated Fund</b>	\$ (35,104,621)	\$ 5,334,030	\$ (29,770,591)

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

<b>DEPARTMENTAL OPERATIONS AND MAINTENANCE AND CAPITAL EXPENDITURES</b>	<b>BUDGET 2022-2023</b>
CHIEF AND COUNCIL	\$ 1,901,673
EXECUTIVE OFFICE	\$ 2,400,052
INTERGOVERNMENTAL RELATIONS & GOVERNANCE	\$ 3,846,358
HUMAN RESOURCES	\$ 696,837
NATURAL RESOURCES	\$ 3,436,539
GOVERNMENT SERVICES	\$ 4,315,470
EDUCATION and RECREATION	\$ 1,858,833
HEALTH, SOCIAL, and JUSTICE	\$ 1,988,780
INFORMATION SYSTEMS	\$ 563,653
FINANCE and DEBT MANAGEMENT	\$ 2,197,862
OTHER CAPITAL PROJECTS*	\$ 35,104,621
<b>TOTAL</b>	<b>\$ 58,310,678</b>

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

**VUNTUTGWITCHIN FIRSTNATION**  
**2022-2023 FISCAL YEAR EXPENDITURE SUMMARY BY EXPENSE TYPE**

Department	CHEF AND COUNCIL	EXECUTIVE OFFICE	NATION BUILDING	HUMAN RESOURCES	STEWARDSHIP AND SUSTAINABILITY	GOVT SERVICES & HOUSING	EDUCATION & RECREATION	HEALTH/SOCIAL & JUSTICE	INFORMATION SYSTEMS	FINANCE & DEBT MGT.	TOTAL 2022-23
<b>REVENUE</b>	\$ 112,500	\$ -	\$ 825,000	\$ 1,000	\$ 968,366	\$ 2,050,381	\$ 1,268,996	\$ 894,529	\$ 1,000	\$ 26,632,282	\$ 32,754,054
<b>OTHER</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gov of Yukon K'IP funding for elders facility (added-2nd Reading )						\$ 5,334,030					\$ 5,334,030
<b>EXPENDITURES</b>											\$ -
Capital Purchases and commitments ( Office Furniture, Equipment, computers	\$ -	\$ -	\$ 79,545	\$ -	\$ 285,000	\$ 362,000	\$ -	\$ 60,000	\$ 82,000	\$ -	\$ 868,545
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	\$ 765,000	\$ 957,251	\$ 130,000	\$ 731,000	\$ 9,598,683
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
<b>TOTAL Before Capital Expenditure</b>	\$ 1,901,673	\$ 2,400,052	\$ 3,846,358	\$ 696,837	\$ 3,436,539	\$ 4,315,470	\$ 1,858,833	\$ 1,988,780	\$ 563,653	\$ 2,197,862	\$ 23,206,057
<b>SURPLUS(DEFICIT)</b>	(61,789,173)	(62,400,052)	(63,021,358)	(695,837)	(62,468,173)	(62,265,089)	(6589,837)	(61,094,251)	(6562,653)	\$24,434,420	\$ 14,882,027
Other CAPITAL EXPENDITURE						\$ 35,104,621					\$ 35,104,621
<b>TOTAL EXPENDITURE</b>											\$ 58,310,678
<b>DEBT FINANCING</b>											\$ (7,000,000)
<b>SURPLUS(DEFICIT), after debt financing</b>											\$ (13,222,594)
Transfers from Accumulated Surplus Funds held											\$ 13,222,594
<b>SURPLUS(DEFICIT), after use of surplus funds held</b>											\$ -

Accumulated Surplus Opening from 2020-2021

18,733,993

Estimated Surplus for 2021-22 Year

-

Transfers to 2022-23 Fiscal Year

(13,222,594)

Accumulated Surplus Closing

5,511,399