



VUNTUT GWITCHIN Government

Government of Vuntut Gwitchin First Nation

Chief and council

P.O. Box 94,
Old Crow, Yukon
Y0B 1N0

Phone: (867)966-3261
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To: Vuntut Gwitchin First Nation Citizens

From: Chief Dana Tizya-Tramm

Deputy Chief Paul Josie

Councillor Bonnee Bingham

RE: 2022-23 Appropriation Act

Drin Gwiinzii,

On behalf of Chief and Council, we are pleased to present the *2022-23 Appropriation Act* to Vuntut Gwitchin First Nation Citizens.

Over the past two years, the COVID-19 pandemic has brought many challenges, both worldwide and within our community. From a leadership perspective, one of the greatest challenges that we have faced is the inability to gather with our people.

Now that we are able to come together again as a community and a nation, we recognize the paramount need to hear from VGFN Citizens in person. Through this letter, we are inviting you to be present at the first and second readings of the *Appropriation Act*:

- **First Reading** – Monday, May 24 from 9:00 to 12:00 at the new Community Hall; and,
- **Second Reading** – Tuesday, May 31 from 9:00 to 12:00 at the new Community Hall.

Attached to this letter, you will find the *Appropriation Act*, draft notes, and a summary table.

While we had planned to do the first reading on May 12, we heard from the people that this date was too soon. Honouring this perspective, we moved the date of the first reading forward.

In the budget, you will see a few key things:

- **Overall Budget:** The overall budget is \$57 million for 2022-23.
- **Capital Projects:** The high budget number reflects all of the Capital Projects that you see going up around town including the Elders Complex, as well as four homes that will house VGFN Citizens. In addition to these projects, we are budgeting for 12 modular homes to come up on the winter road in 2023. This will allow us to take a major step forward in addressing the housing needs of Citizens through a total of 26 new units.

The money is coming from the Federal government through either contribution agreements or unspent money from previous years.



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- **New Names:** As many of you know, in recent years several GA resolutions were passed that [directed] VGG to conduct an organizational audit and implement measures across the government to restore a consistent, stable and effective administration that Citizens deserve. We are now in the process of doing just that, and the budget reflects this important and forward looking work.

With that being said, it will be absolutely essential that Citizens provide input and guidance to Chief and Council and to VGG staff as we continue to implement these important changes for the benefit of our community and all VGFN Citizens regardless of where they live.

We look forward to meeting with Citizens in the coming months. We really hope to see you at the Community Meetings!

Mahsi',

Chief Dana Thya-Tramm

Deputy Chief Paul Josie

Councillor Bonnie Bingham

DRAFT #1

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**

DEPARTMENTAL OPERATIONS AND MAINTENANCE AND CAPITAL EXPENDITURES	AMOUNT
CHIEF AND COUNCIL	\$ 1,651,673
EXECUTIVE OFFICE	\$ 2,400,052
NATION BUILDING	\$ 3,846,358
HUMAN RESOURCES	\$ 696,837
STEWARDSHIP AND SUSTAINABILITY	\$ 3,436,539
GOVERNMENT SERVICES	\$ 4,047,979
EDUCATION and RECREATION	\$ 1,858,833
HEALTH, SOCIAL, and JUSTICE	\$ 1,988,780
INFORMATION SYSTEMS	\$ 563,653
FINANCE and DEBT MANAGEMENT	\$ 2,017,862
OTHER CAPITAL PROJECTS	\$35,104,621
	<hr/>
	\$57,613,187

VUNTUT GWITCHIN GOVERNMENT
2022-2023 Fiscal year

Sources of Revenue	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
Bank Loan	\$ 7,000,000
	<hr/> \$ 33,393,583 <hr/>
<u>Other Sources</u>	
Brought forward from 2021-2022	\$ -
From Accumulated Surplus	\$ 17,859,133
Contribution Agreements and Grants	\$ 6,121,772
Recoveries - Rent & Water/Sewer	\$ 238,699
	<hr/> \$ 24,219,604 <hr/>
Total Revenue	<hr/> \$ 57,613,187 <hr/>

Notes

FTA accounts for 31% 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	\$ 110,000
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	\$ 1,651,673
Allocation from Consolidated Fund	\$ (1,539,173)

VUNTUT GWITCHIN GOVERNMENT

2022-2023 Fiscal year

VOTE: EXECUTIVE OFFICE

	2022-2023 Budget
REVENUE *	\$ -
EXPENDITURES	
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
TOTAL	\$ 2,400,052
Allocation from Consolidated Fund	\$ (2,400,052)

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	\$ -
Internal charges and Administration Fees	\$ 303
Insurance	\$ -
Office supplies, materials and supplies	\$ 19,056
Salaries & Benefits, honorarium, professional development, staff relocation/interview	\$ 490,000
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
REVENUE: Water/Sewer and Rent	\$ 238,699
Other	\$ 1,811,682
EXPENDITURES	
Capital Purchases (Office Furniture, Equipment, Home Appliances and CMHC Replacement Reserve provision)	\$ 515,744
Communications- Telephone, Fax ,Internet, Advertising & Printing	\$ 17,744
Consulting, Legal Services, Audit Fees and Construction Contracts	\$ 157,000
Community Consultations	\$ 5,000
Debt Servicing- Principal and Interest on Mortgages	\$ 86,000
Facility and Equipment Maintenance, Insurance, Property taxes, YTG water & sewer contract	\$ 1,031,383
Internal Charges and Administration Fees	\$ -
Equipment Rental, Office Supplies, Gas, Materials and Supplies	\$ 860,108
Salaries & Benefits, Honorarium, Professional Development	\$ 1,320,000
Donation contribution agreements and grants	\$ 5,000
Travel Costs	\$ 50,000
New Houses, Major Renovations and Gravel Pads **	\$ -
TOTAL	\$ 4,047,979
Allocation from Consolidated Fund	\$ (1,997,598)

VUNTUT GWITCHIN GOVERNMENT

2022-2023 Fiscal year

VOTE: EDUCATION & RECREATION

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

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

	2022-2023 Budget
REVENUE	\$ 894,529
EXPENDITURES	
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
TOTAL	\$ 1,988,780
Allocation from Consolidated Fund	\$ (1,094,251)

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
REVENUE: 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	\$ 651,000
Transportation and Travel Costs	\$ 8,275
Total	\$ 2,017,862
Allocation from Consolidated Fund	\$ 35,650,144

* Consolidated funds- FTA, PIT, FNGST.

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

DEPARTMENTAL OPERATIONS AND MAINTENANCE AND CAPITAL EXPENDITURES	BUDGET 2022-2023
CHIEF AND COUNCIL	\$ 1,651,673
EXECUTIVE OFFICE	\$ 2,400,052
INTERGOVERNMENTAL RELATIONS & GOVERNANCE	\$ 3,846,358
HUMAN RESOURCES	\$ 696,837
NATURAL RESOURCES	\$ 3,436,539
GOVERNMENT SERVICES	\$ 4,047,979
EDUCATION and RECREATION	\$ 1,858,833
HEALTH, SOCIAL, and JUSTICE	\$ 1,988,780
INFORMATION SYSTEMS	\$ 563,653
FINANCE and DEBT MANAGEMENT	\$ 2,017,862
OTHER CAPITAL PROJECTS*	\$ 35,104,621
TOTAL	\$ 57,613,187

*Capital projects: Elders Complex- \$15,374,393 / 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 BUILDING	HUMAN RESOURCES	AND SUSTAINABILITY	GOVTSERVICES & HOUSING	EDUCATION & RECREATION	HEALTHSOCIAL & JUSTICE	INFORMATIO N SYSTEMS	FINANCE& DEBT MGT.	TOTAL 2022-23
REVENUE	\$ 112,500	\$ -	\$ 825,000	\$ 1,000	\$ 968,366	\$ 2,050,381	\$1,268,996	\$ 894,529	\$ 1,000	#####	\$ 39,754,054
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES											\$ -
Capital Purchases and commitments (Office Furniture, Equipment, computers	\$ -	\$ -	\$ 79,545	\$ -	\$ 285,000	\$ 515,744	\$ -	\$ 60,000	\$ 82,000	\$ -	\$ 1,022,289
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,	\$ 110,000	\$ -	\$ 406,000	\$ -	\$ 85,500	\$ 5,000	\$ 26,000	\$ 55,292	\$ -	\$ -	\$ 687,792
Debt Servicing- Principal and Interest 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	\$ 1,031,383	\$ -	\$ 6,273	\$ -	\$ 707,995	\$ 1,880,631
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits, honorariums, professional development	\$ 621,000	#####	\$ 1,202,466	\$ 490,000	\$ 1,561,326	\$ 1,320,000	\$ 765,000	\$ 957,251	\$ 130,000	\$ 651,000	\$ 9,518,683
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	\$ 8,275	\$ 946,661
TOTAL Before Capital Expenditure	#####	#####	\$ 3,846,358	\$ 696,837	\$ 3,436,539	\$ 4,047,979	\$ 1,858,833	\$ 1,988,780	\$ 563,653	\$2,017,862	\$ 22,508,566
SURPLUS/(DEFICIT)	#####	#####	(\$3,021,358)	(\$695,837)	(\$2,468,173)	(\$1,997,598)	(\$589,837)	(\$1,094,251)	(\$562,653)	\$31,614,420	\$ 17,245,488
Other CAPITAL EXPENDITURE						\$ 35,104,621					\$ 35,104,621
TOTAL EXPENDITURE											\$ 57,613,187
SURPLUS/(DEFICIT)											\$ (17,859,133)
											\$ -
Transfer from Accumulated Surplus											\$ 17,859,133.0
SURPLUS/(DEFICIT)											\$ -

Accumulated Surplus Opening from 2020-2021	18,733,993.00
Estimated Surplus for 2021-22 Year	-
Transfer to 2022-23 Fiscal Year	\$ (17,859,133.0)
Accumulated Surplus Closing	\$ 874,860.0