

**YUULU?IL?ATH FIRST NATION GOVERNMENT
ANNUAL BUDGET ACT, 2017-2018**

YFNS 56/2017



This law enacted on April 6, 2017

Signed


Leslie Dolron, President of the
Yuulu?il?ath First Nation

DEPOSITED IN THE
REGISTRY OF LAWS

ON 06/Apr/2017



Signature of Law Clerk

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PART 1 - INTRODUCTORY PROVISIONS

Short title

1.1 This Act may be cited as the Annual Budget Act, 2017-2018.

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 2017-2018 fiscal year.

Commencement

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

**SCHEDULE 1 - ANNUAL BUDGET
FOR THE YUULU?IL?ATH FIRST NATION
FOR THE 2017-2018 FISCAL YEAR**



Yuutu?it?ath

Yuutu?it?ath Government
Budget Fiscal Year 2017/2018

Summary of the various components of the draft 2017/2018 budget

			Impact on YG's Operating Account	Impact on TCA Bank Account	Impact on Imple- mentation Fund	Impact on Settle- ment Trust	Impact on Commun. Enterprise Account
1 AANDC treaty related transfers:							
Implementation: to Implementation Fund		439,997	net zero		439,997 increase		
Chapter 16 Cap. transfer	2,654,352						
Treaty loan repayment	<u>-510,175</u>						
Net transfer to Trust		2,144,177	net zero			2,144,177 increase	
2 Usage of tangible capital asset reserve fund:							
Part 1 - Sum of all proposed 2017/2018 capital purchases				-129,000 decrease			
Part 2 - YG's part of projects submitted to AANDC (FNIIP)				t.b.d. decrease			
3 Annual funding of tangible capital asset reserve fund:			-129,000 decrease	129,000 increase			
4 Debt payments (principal and interest): net impact:			-245,191 decrease			-350,000 decrease	
5 Program expenses and regular program funding:							
<i>Program expenses 2017/2018:</i>							
	Expenses	Targeted Revenues	To fund from FFA				
Administration	1,612,178	224,158	-1,388,020				
Community Serv.	2,196,491	257,864	-1,938,627				
Lands & Resources	899,694	260,840	-638,854				
Assets (excl. triplex)	<u>1,102,847</u>	<u>450,750</u>	<u>-652,097</u>				
			-4,617,598				
<i>Regular AANDC & BC funding for programs:</i>							
FFA block funding		3,788,807					
FFA Resource rev. sharing (estim.)		210,000					
FFA BC: community development		<u>41,317</u>					
			4,040,124				
			<u>-577,474</u>				
Usage of one-time 2016 surplus (Probyn)			550,000				
			<u>-27,474</u>				
6 Request by Holding to set money aside for cash shortfall			-382,323				In 382,323 Out -382,323
7 Usage of Implementation fund							
Prior year's practice 3% of equity would be			409,179				
Additional required to balance budget			<u>374,808</u>				
			783,988		-783,988 decrease		
BALANCE			0	0	-343,991	1,794,177	0

Plus invest-
ment profit
in '17/'18.

Plus invest-
ment profit
in '17/'18.

In addition to the above mentioned cashflows, YG will also post amortization (depreciation) expenses, projected at \$1,113,449.

Major budget changes in the Administration & General Governance department (compared to 2016/2017)

Program Manager: Director of Operations

Capital purchases:

TCA bank account	Replacement of server (computer)	8,000	0	8,000
TCA bank account	Citizenship & HR software	15,000	0	15,000
TCA bank account	Audio Visual Equipment	10,000	0	10,000
TCA bank account	Outdoor electronic sign and 2 indoor monitors	15,000	0	15,000

IN THE CAPITAL BUDGET:

Budget 2017/2018	Budget 2016/2017	Increase
8,000	0	8,000
15,000	0	15,000
10,000	0	10,000
15,000	0	15,000

Various major program budget changes:

Budget 0106 New initiative: xmas distributions (not budgeted for in 2016/2017):

Budget 0102, 0100 Increased budgets for travel (legislature & admin):

Budget 0104 Additional expenses for communications:

- New spending consulting/contractors
- Higher employment costs (salaries, benefits))
- New initiative: website design project
- Other

Budget 0100 New initiative: bylaw enforcement (for strategic goal A 7.2):

Budget 0100 Increased spending on legal fees (strategic goal A1.4 Review of Acts):

Budget 0102 New initiative: Elders Advisory Committee

Budget 0402 New initiative: under the Interfor Relationship Agreement:

- 2017 projected revenues
- expense: Port Alberni Satellite Office (lease & other costs)
- expense: Youth Activities (to be determined)
- expense: Elder Activities (to be determined)

Note: The projected \$74,000 surplus in 2017/2018 will have to be spent in 2018/2019.

IN THE PROGRAM BUDGETS:

Budget 2017/2018	Budget 2016/2017	Increase
170,000	0	170,000
77,000	28,150	48,500
10,000	0	10,000
96,301	73,080	23,221
14,000	0	14,000
1,000	1,000	0
30,000	0	30,000
20,000	3,500	16,500
5,000	0	5,000
-159,000	0	-159,000
50,000	0	50,000
15,000	0	15,000
20,000	0	20,000
		-74,000

more expenses

more expenses

more expenses

more expenses

more expenses

more expenses

net surplus from interfor grant

Major budget changes in the Community Services department (compared to 2016/2017)

Program manager: Community Services Manager

Personnel:

- Budget 0210 New position: Assistant CS Dept Manager: salary + benefits
- Budget 0560 New position (addition): 0.5 fte Early Childhood Educator: sal. + benef.
- Budget 0250 New position: Casuals for events - assistance to Comm. Engag. Coordin.
- Budget 0862/0235 New position: Home Care Worker casuals 0.2fte: salary + benefits

Other budget changes:

- Budget 0250 Higher costs for events (non-personnel): all events now planned for in budget 0250 (smaller amounts set aside in prior year moved here)
- Budget 0559 Increased spending on post-sec tuition & living allowance (8 students, 7 students in 2016)
- Budget 0550 Increased spending on nutrition (elementary school)
- Budget 0275 Increased revenue from NTC Targeted Funding (Child & Family Services)
- Budget 0860 Decreased social assistance payments (fewer citizens in need of SA)

IN THE PROGRAM BUDGETS:

Budget 2017/2018	Budget 2016/2017	Increase
63,163	0	63,163
20,970	0	20,970
7,548	0	7,548
7,543	0	7,543
		99,224
23,600	8,600	15,000
119,000	103,500	15,500
20,000	12,000	8,000
-60,564	-55,794	-4,770
290,000	314,000	-24,000

more expenses
 more expenses
 more expenses
 more expenses
 increased revenue
 less expenses

Major budget changes in the Assets department (compared to 2016/2017)

Program manager: Assets Manager

Capital purchases:

TCA bank account Shed for lift station
 TCA bank account Container for emergency response

IN THE CAPITAL BUDGET:

Budget 2017/2018	Budget 2016/2017	Increase
5,000	0	5,000
10,000	0	10,000

more expenses
more expenses

New program initiatives:

#0320,0130,0131 New initiative: building inspections (all)
 Budget 0340 New initiative: emergency response agreement (new agreement with District)

IN THE PROGRAM BUDGETS:

Budget 2017/2018	Budget 2016/2017	Increase
78,980	0	78,980
6,000	0	6,000

more expenses
more expenses

Personnel:

Budget 0101 New position: Administrative Assistant: salary + benefits
 Budget 0360 New position: Water & Sewer Operator Trainee: salary + benefits

45,265	0	45,265
37,612	0	<u>37,612</u>

more expenses

Increased budget for water/sewer:

Budget 0320 Increased spending on utilities (water/sewer, paid to District)

118,369	92,900	25,469
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more expenses

EcDev was not budgeted for in prior budgets (although expenses existed prior):

Budget 0450 Economic Development Contractors / Vendors
 Budget 0450 NEDC forgivable loans program

48,000	0	48,000
31,916	0	31,916

(now budgeted for)
(now budgeted for)

Major budget changes in the Lands department (compared to 2016/2017)

Program manager: Lands Manager

Capital purchases:

	Budget 2017/2018	Budget 2016/2017	Increase
TCA bank account GIS system	8,000		8,000 more expenses
TCA bank account Food fish: commercial walk-in freezer	8,000		8,000 more expenses
TCA bank account Food fish: vacuum packer and bags	10,000		10,000 more expenses
TCA bank account Herring skiff boat: new motor	10,000		10,000 more expenses
TCA bank account Nahmint boat: new motor	30,000		30,000 more expenses

IN THE CAPITAL BUDGET:

	Budget 2017/2018	Budget 2016/2017	Increase
	8,000		8,000
	8,000		8,000
	10,000		10,000
	10,000		10,000
	30,000		30,000

Personnel:

Budget 1200 New position: Assistant Lands Dpt Manager: salary & benefits	50,780	0	50,780
Budget 1200 New position: GIS Technician: salary & benefits	51,877	0	51,877
Budget 1200 Other (Lands Officer Trainee & casuals)	25,426	0	25,426
			128,083 more expenses
Budget 0600 New initiative: Increased spending for fish purchase/process/delivery	122,300	0	122,300 more expenses
Budget 0600 New initiative: DFO and Maa-nulth Joint Project Activities (Maa-nulth Fisheries Committee)	30,500	0	30,500 more expenses
Budget 0600 New initiative: Harvesting Plan (L2.1, L3, L4.3, Resources Harvest. Act)	5,000	0	5,000 more expenses
Budget 0600 New initiative: Joint Harvesters' Meeting (L4.3, Resources Harvest. Act)	3,000	0	3,000 more expenses

In program fisheries:

Budget 1200 Increased spending on small tools and equipment/gear (digital, L1, L5)	11,500	1,000	10,500 more expenses
Budget 1200 New initiative: Implementation Zoning and Structures Act (L2.1)	10,000	0	10,000 more expenses
Budget 1200 New initiative: Place name web map (L4.1)	10,000	0	10,000 more expenses
Budget 1200 New initiative: Archaeological site protection budget (BC Heritage Act)	10,000	0	10,000 more expenses
Budget 1200 New initiative: Land Registry Office and Title transfer fees (Land Act)	8,000	0	8,000 more expenses
Budget 1200 New initiative: Archive and data storage budget (L5.1, Land Act)	5,000	0	5,000 more expenses
Budget 1200 New initiative: Signage for Treaty Lands (L4.2, Land Act)	5,000	0	5,000 more expenses
Budget 1200 Increased spending on legal fees - general lands issues (L1.1)	10,000	5,000	5,000 more expenses
Budget 1200 Increased spending on consulting (L2.1, L3, Resources Harvesting Act)	10,000	2,000	8,000 more expenses

In program lands management:

Budget 1201 New initiative: Increased legal costs: for forestry act (L1.1)	30,000	0	30,000 more expenses
Budget 1201 New initiative: Silviculture accrual for the completion of the Nahmint cutblock (L1.1)	22,000	0	22,000 more expenses
Budget 1201 New initiative: Create forestry management plan (L1.1, Forestry Act)	10,000	0	10,000 more expenses

In program forestry management:

Budget 1201 New initiative: Increased legal costs: for forestry act (L1.1)	30,000	0	30,000 more expenses
Budget 1201 New initiative: Silviculture accrual for the completion of the Nahmint cutblock (L1.1)	22,000	0	22,000 more expenses
Budget 1201 New initiative: Create forestry management plan (L1.1, Forestry Act)	10,000	0	10,000 more expenses

IN THE PROGRAM BUDGETS:

	Budget 2017/2018	Budget 2016/2017	Increase
	50,780	0	50,780
	51,877	0	51,877
	25,426	0	25,426
			128,083 more expenses
	122,300	0	122,300 more expenses
	30,500	0	30,500 more expenses
	5,000	0	5,000 more expenses
	3,000	0	3,000 more expenses
	11,500	1,000	10,500 more expenses
	10,000	0	10,000 more expenses
	10,000	0	10,000 more expenses
	10,000	0	10,000 more expenses
	8,000	0	8,000 more expenses
	5,000	0	5,000 more expenses
	5,000	0	5,000 more expenses
	10,000	5,000	5,000 more expenses
	10,000	2,000	8,000 more expenses
	30,000	0	30,000 more expenses
	22,000	0	22,000 more expenses
	10,000	0	10,000 more expenses

14,400	0	14,400	more expenses
10,000	0	10,000	more expenses
5,000	0	5,000	more expenses

In program Clakamucus site remediation:

New initiative: legal costs regarding TARR for Specific Claim for Clakamucus & Nahmint
(Environmental Protection Act)

New initiative: legal costs regarding remediation of site contamination
(INAC/BC, Environmental Protection Act)

Budget 0404

Budget 0404

In program Effingham river restoration:

New initiative: Project Effingham River Restoration Interfor & CWFS
(L2.2, Environmental Protection Act)

Budget 0403

Usage of tangible capital asset reserve fund 2017/2018

Part 1: Capital Wish List

Impact on YG's finances: 129,000 if all capital requests are approved.

Proposed Capital Expenditure in 2017/2018	Total to be spent in 2017/2017	Of which secured third party funding	Remainder to be funded by YG itself 2017/2018	Relates to operating budget	Requested by
<u>Administration Department</u>					
Replacement of server (computer)	8,000	0	8,000	0100 - Administration	Dir. of Operat.
Citizenship & HR software	15,000	0	15,000	0100 - Adm. & 0800 Member.	Dir. of Operat.
Audio Visual Equipment	10,000	0	10,000	0102 - Legislature	Dir. of Operat.
Outdoor electronic sign and 2 indoor monitors and associated hardware	15,000	0	15,000	0104 - Communications	Dir. of Operat.
Port Alberni Satellite Office	Interfor funds will be used (in operating budget)				
<u>Lands Department</u>					
GIS system	8,000	0	8,000	1200 - Lands & 0101 Assets	Lands Manager
Food fish: commercial walk-in freezer	8,000	0	8,000	0600 - Fisheries	Lands Manager
Food fish: vacuum packer and bags	10,000	0	10,000	0600 - Fisheries	Lands Manager
Herring skiff boat: new motor	10,000	0	10,000	0600 - Fisheries	Lands Manager
Nahmint boat: new motor	30,000	0	30,000	0600 - Fisheries	Lands Manager
<u>Assets Department</u>					
Shed for lift station	5,000	0	5,000	0360 - Municipal Services	Assets Manager
Container for emergency response	10,000	0	10,000	0340 - Emergency Response	Assets Manager
Health Centre renovations	71,362	71,362	0	0320 - Comm. buildings	Assets Manager
Subtotal 1	200,362	71,362	129,000		
<u>Assets Department - in FNIIP & already AANDC funded</u>					
Housing new triplex 2 x	1,300,000	1,300,000	0	130 - Housing	Assets Manager
Subtotal 2	1,300,000	1,300,000	0		
Total	1,500,362	1,371,362	129,000		

Part 2 - YG's capital requests from AANDC (under its FNIP program)

Impact on YG's finances: up to 800,000 if AANDC approves all requested projects. However it is likely that only a small part of the projects are approved.

YG submitted the FNIP plan to AANDC in October 2016, and is awaiting AANDC's decision.

Project Name	Total estimated costs	Source of Funding			To be spent in fiscal year ...		Requested by	
		YG Nation	YG Settle-ment Trust	Other, non-AANDC)	Asked from AANDC	2017/2018		2018/2019
Completed projects								
Water Treatment System Upgrade	2,765,629						2,765,629	Assets Mgr
Current projects - funding already approved by AANDC								
Two triplexes (to complete before March 31, 2018)	1,300,000	0			1,300,000	1,300,000		Assets Mgr
In October submitted to AANDC for review - awaiting response								
Wastewater assessment and repairs	550,000	50,000			500,000	200,000	350,000	Assets Mgr
Stormwater management upgrade	450,000	50,000			400,000	100,000	350,000	Assets Mgr
Cultural community building & Daycare	2,150,000	150,000	500,000		1,500,000	1,650,000	500,000	CS Manager
Subdivision (feasibility/predesign)	550,000	150,000			400,000	150,000	400,000	Lands Mgr
Marine foreshore (Hitacu/Clakamucus)	150,000	0			150,000	50,000	50,000	Lands Mgr
Food fish stor. facil. & comm. smokehouse	900,000	100,000			800,000	450,000	450,000	Lands Mgr
WYA Point Land Use / Infrastr. servicing feas. study	150,000	100,000			50,000	150,000		Dir. of Oper.
Infrastr. servicing for TSL at Ucl. Junct. feas. study	150,000	100,000			50,000	150,000		Dir. of Oper.
Housing renovations	see note below							Assets Mgr
Housing new triplex	1,300,000	0			1,300,000	650,000	650,000	Assets Mgr
Health centre renovations	85,000	0	71,362		13,638	85,000		CS Manager
Culture recreation multi-purpose field (playing field / green space / skate board park)	500,000	100,000			400,000	500,000		CS Manager
	6,935,000	800,000	0	571,362	5,563,638	4,135,000	2,750,000	50,000

Note: In February 2017, YG submitted a funding request to AANDC for housing renovations (as per resolution 2017-E.449).

Debt Payments

Lender	Used for	Balance March	Loan Payments (Principal + Interest)				
		31, 2016	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Bank of Montreal	Government building	5,719,463	338,352	338,352	338,352	338,352	338,352
All Nations Trust Co.	Housing mortgage (CMHC) ⁽¹⁾	1,943,843	130,620	130,620	130,620	130,620	130,620
Government of Canada	Treaty negotiation loan	1,828,340	510,175	510,175	510,175		
Bank of Montreal	7 new cabins (2016) (CMHC) ⁽¹⁾	747,262	43,600	43,600	43,600	43,600	43,600
All Nations Trust Co.	Housing (CMHC) ⁽¹⁾	342,768	36,168	36,168	36,168	36,168	36,168
Bank of Montreal	Holdings: Wya Power Infrastr.	149,290	13,656	13,656	13,656	13,656	13,656
Bank of Montreal	Holdings: 0336429 BC Ltd (Junction asset transfer)	117,500	32,795	32,795	32,795	16,398	
NEDC	Holdings	63,395	payments done by Holdings (mentioned in YG's books because jointly held loan)				
		10,911,861	1,105,366	1,105,366	1,105,366	578,794	562,396

Note:

(1) YG receives 'loan subsidies' from CMHC to offset part of the monthly loan payments related to loans for social housing.

These receipts are accounted for in budget (SH)150 Housing (CMHC). The monthly amounts received are:

- for Operating Agreement 1: \$2,055.67 per month	24,668
- for Operating Agreement 2: \$4,825.00 per month	57,900
- for Operating Agreement 3: \$2,973.83 per month	35,686

Net impact on YG's operating bank account in 2017/2018:

Total loan payments to make (principal and interest)	1,105,366	
The treaty loan repayment is done out of AANDC's annual Ch. 16 pa	-510,175	(AANDC's reduces the April 1 Ch. 16 payment by this amount)
The Settlement Trust provides YG this amount for the building loan	-350,000	(the Trust sends this amount to YG annually, on June 1)
	<u>245,191</u>	

Receipts from Settlement Trust, to assist YG paying government building loan:

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Transfer by Trust to YG, on June 1	350,000	350,000	350,000	n/a	n/a
				need to arrange for after 2019/2020	

Loan Guarantees:

The above schedules do not show the Holding loans that YG has guaranteed. YG has guaranteed up to \$6.4 million of Holding related loans:

YFN Resorts and Accommodation Partnership	3,000,000
YFN Management Services Ltd Partnership	287,000
YFN Retail and Food Services & YFN Holdings Ltd Partnership	1,945,000
NCN Cannery & St. Jean's Cannery Ltd loans: 20% of \$6,000,000	1,200,000
	<u>6,432,000</u>

General Governance & Administration department: major budget changes, compared to the 2016/2017 budget

(A) Summary of the budgets for the various programs of this department

Program	2017/2018 Requested program budget amounts			For comparison: 2016/2017 program budgets		
	Requested Expenses	Non-FFA Revenues	Difference	Approved Expenses	Non-FFA Revenues	Difference
0100 Administration	805,688	57,158	-748,530	779,270	0	-779,270
0104 Communications	135,251	0	-135,251	86,580	0	-86,580
0106 Annual Distributions	175,000	0	-175,000	0	0	0
2100 Maa-nulth Treaty Society Membership	60,590	8,000	-52,590	136,305	0	-136,305
0102 Legislative	350,649	0	-350,649	267,950	0	-267,950
0402 Interfor Relationship Agreement	85,000	159,000	74,000	0	0	0
	1,612,178	224,158	-1,388,020	1,270,105	0	-1,270,105

(B) Total change in the budget of this department

Requested program expenses 2017/2018 **1,612,178**
 Prior year (2016/2017) approved expenses **1,270,105**
 Increase in requested program expenses **342,073** so an increase in projected costs in this department

Projected program revenues (non-FFA) 2017/2018 **224,158**
 Prior year (2016/2017) approved reven. (non-FFA) **0**
 Increase in projected revenues in this department **224,158** so an increase in projected revenues in this department

Combined effect on YG's finances to explain 117,915 (negative) = combined effect of increased costs, and increase in revenues (the increase in revenues only partially offsets the increased costs)

(c) Summary list of causes of the change in the total budget of this department

Summary of causes of the change:		
New initiative: Annual xmas distributions	170,000	increased costs
Higher budget for travel legislative & administr.	48,500	increased costs
Higher communication expenses (staff & invoices)	48,221	increased costs
New initiative: bylaw enforcement	30,000	increased costs
Higher projected legal fees	16,500	increased costs
Higher projected employment costs	6,550	increased costs
New: Interfor Relationship Agreement (net revenue)	-74,000	increased revenue
Other cost changes	35,797	increased costs
	<u>281,568</u>	
Administrative changes (cost reallocations)	-163,653	administrative changes (mainly insurance costs moved to Assets, and MINTS to Lands)
	<u>117,915</u>	(negative) = combined effect of increased costs, and increase in revenues (the increase in revenues only partially offsets the increased costs)

(D) Detailed list of causes of the change in the total budget of this department

New Initiatives					
0106 Annual Distributions		New initiative: xmas distributions (not budgeted for in 2016/2017)			-170,000
0102 Legislative & 0100 Administration		Increased budgets for travel:			
	#0102	Increased spending on travel legislative (\$20k to \$51k)		-31,000	
	#0100	Increased budget DOO travel (\$1,500 to \$8,000)		-6,500	
	#0100	Increased spending on travel other (\$4k to \$15k)		<u>-11,000</u>	
					-48,500
0104 Communications		Additional expenses for communications (other than salaries):			
		New spending consulting/contractors		-10,000	
		Higher employment costs (\$96,301 vs prior \$73,080) (salaries + benefits)		-23,221	
		New initiative: website design project		-14,000	
		Other		<u>-1,000</u>	
					-48,221
0100 Administration		New initiative: bylaw enforcement (for strategic goal A 7.2)			-30,000
0102 Legislative		Increased spending on legal fees (strategic goal A1.4 Review of Acts)			-16,500
0102 Legislative		New initiative: Elders Advisory Committee			-5,000
0402 Interfor Relationship Agreement		New initiative: Interfor Relationship Agreement:			
		Interfor Relationship Revenues		159,000	
		Port Alberni Satellite Office		-50,000	
		Youth Activities		-15,000	
		Elder Activities		<u>-20,000</u>	
					74,000
Other expenses and revenues					
0102 Legislative		Increased spending insurance and pension (higher cost of CSBT, and President is on RPP)			-10,724
2100 Maa-nulth Treaty Society Membership		Increase in (total) YG costs of membership due to the Society			-9,297
0102 Legislative		7 new ipads or notebooks for legislative members			-7,000
0100 Administration		Increased spending on employment (various causes e.g. 0.5 Fte casuals planned, and higher amounts budgeted for various positions compared to the 2016/2017 budget, to reflect actual salary levels).			-6,550
		Increased spending on donations			-4,000
0100 Administration		Increased spending on events			-4,000
0100 Administration		Increased spending on supplies			-3,000
0100 Administration		Increased spending on meeting costs			-3,000
0100 Administration		Increased spending on tel/int/fax (excl. cell)			-3,000

0102 Legislative	Decreased amount budgeted for meeting costs legislative	7,000
Administrative changes (not a change in spending)		
0100 Administration	Administrative change: lower insurance (allocated to other budgets, primarily in Assets)	45,458
2100 Maa-nulth Treaty Society Membership	Administrative change: part of MNTS Society membership fees now part of Lands budgets	93,012
0100 Administration	Administrative change: property tax revenues (were in 'fiscal' budget in 2016)	28,158
0100 Administration	Administrative change: bank interest received (were in 'fiscal' budget in 2016)	27,000
0102 Legislative	Higher allocation of law clerk expenses (prior budget: more allocated to #0800 Membership)	-24,975
0106 Annual Distributions	Administrative change: elder payments were budgeted elsewhere	-5,000
Other		6,224
		-117,915

Program 0100 Administration

Department:	General Governance & Administration department
Budget holder:	Director of Operations
Services provided:	<p>1 - Provides backoffice services to the legislature, the Community Services departments, the Lands department, and the Assets department.</p> <p>2 - Front desk reception services for citizens.</p> <p>3 - New services to be provided (see strategic objectives below).</p>
Strategic objectives '17/'18:	<p>A 5.1: Assess and develop capacity building plans for all future and current staff and funding for education.</p> <p>F 1.1: Provide on-going services to department managers and Executive</p> <p>F 1.2: Compliance with various acts, regulations and audit requirements</p> <p>F 1.3: Creation and execution of long-term financial planning processes</p> <p>A 7.2 Establish enforcement capacity for YG laws and regulations</p>

		Budget 2017/2018	Budget 2016/2017
Revenues			
4740-0100	Bank Interest Received	27,000	was in #0300
4750-0100	Miscellaneous Revenue	2,000	
4770-0100	Property Tax Revenues (after requisitions)	28,158	was in #0300
		<u>57,158</u>	<u>0</u>
Expenses			
6000-0100	Audit Fees	29,000	28,000
6040-0100	Advertising for Recruitment	3,000	1,500
6080-0100	Bank Charges incl. Interest	5,500	7,500
6160-0100	Donations	9,000	5,000
6200-0100	Contract/Consulting Fees	20,000	20,000
6220-0100	Dues, Fees & Licenses	7,000	7,000
6240-0100	Equipment Rentals	8,726	9,000
6260-0100	Freight & Courier	500	300
6361-0100	Honoraria - Finance Committee	1,000	1,000
6380-0100	Honoraria - Elders & Ha'wiih	500	500
6420-0100	Insurance	7,500	52,958
6481-0100	Legal Fees - Freedom Of Information	2,500	
6480-0100	Legal Fees - Other	40,000	40,000
6500-0100	Materials & Supplies	4,000	1,000
6580-0100	Meeting Costs	7,000	4,000
6620-0100	Office Supplies (incl. Computers)	22,500	22,500
6700-0100	Rent Archive Space in UDC building	7,200	10,800
6720-0100	Repairs & Maintenance	4,000	2,500
6820-0100	Special Events & Gathering	8,000	4,000

6920-0100	Telephone/Internet/Fax (incl. Cell Reimb.)	30,900	24,000
7065-0100	Travel - Director of Operations	8,000	1,500
7060-0100	Travel - Other	15,000	4,000
710x-0102	Bylaw Enforcement (for strategic goal A 7.2)	30,000	
6960-0100	Professional Development Non-Citizen Staff	19,000	1,500
7200-0100	Wages incl. Vacation Pay	442,492	433,965
7220-0100	Wages - EI CPP	23,219	62,576
7225-0100	WorkSafeBC Premiums	4,248	3,769
7230-0100	Wages - Health Insurance	25,767	30,402
7240-0100	Wages - Pension Plan	20,136	
		<u>805,688</u>	<u>779,270</u>
Surplus (Shortfall)		<u>-748,530</u>	<u>-779,270</u>

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-748,530	805,688	57,158
Budget 2016/2017	-779,270	779,270	0
Change	<u>30,740</u>	<u>26,418</u>	<u>57,158</u>

Explanation of change in budget:

New initiative: bylaw enforcement	-30,000	(for strategic goal A 7.2)
Increased spending on travel (non-DOO)	-11,000	
Increased spending on employment	-6,550	
Increased spending on DOO travel	-6,500	
Increased spending on donations	-4,000	
Increased spending on events	-4,000	
Increased spending on supplies	-3,000	
Increased spending on meeting costs	-3,000	
Increased spending on tel/int/fax (excl. cell)	-3,000	
<i>Below: administrative/reallocation causes:</i>		
Administrative change: lower insurance costs	45,458	(building insurance was allocated to Admin in 2016)
Administrative change: property tax revenues	28,158	(in 2016 was in #0300 Fiscal)
Administrative change: bank interest received	27,000	(in 2016 was in #0300 Fiscal)
Other	1,174	
	<u>30,740</u>	

Program 0104 Communications

Department:	General Governance & Administration department
Budget holder:	Director of Operations
Services provided:	1 - Umacuk newsletter. 2 - New services to be provided (see strategic objectives below).
Strategic objectives '17/'18:	O 1.2 Hire public relations officer O 1.3 Formalize inter-departmental communications that include economic development O 1.4 Compare communications strategies of other Nations O 1.5 Develop communications process and boundaries O 1.8 Coordination of department specific communication plans A 3.1 Ensure all citizens (on/off TSL) are recognized and engaged with the YG government. A 4.1 Improve communications AS 1.2 Execute plan on community social media and print CS 1.2 Regular and improved communication of CSD activities

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6200-0104 Contract/Consulting Fees	10,000	0
62xx-0104 Website redesign (new)	14,000	0
6260-0104 Freight & Courier/Postage- Umacuk	5,000	2,500
6500-0104 Materials & Supplies		750
6503-0104 Printing Costs	5,000	7,000
6720-0104 Repairs & Maintenance		400
7060-0104 Travel - Staff	3,000	1,200
6920-0104 Telephone/Cell Phone	1,200	900
6960-0104 Training	750	750
7200-0104 Wages incl. Vacation Pay	85,000	61,917
7220-0104 Wages - EI CPP	3,735	4,060
7225-0104 WorkSafeBC Premiums	816	428
7230-0104 Wages - Health Insurance	2,500	3,713
7240-0104 Wages - Pension Plan	4,250	2,962
	<u>135,251</u>	<u>86,580</u>
Surplus (Shortfall)	<u>-135,251</u>	<u>-86,580</u>

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-135,251	135,251	0
Budget 2016/2017	-86,580	86,580	0
Change	<u>-48,671</u>	<u>48,671</u>	<u>0</u>

Explanation of change in budget:

Increased spending on consulting	-10,000
New initiative: website design project	-14,000
Increased spending on employment	-23,221
Other	-1,450
	<u>-48,671</u>

Program 0106 Annual Distributions

Department: General Governance & Administration department

Budget holder: Legislature

Services provided: 1 - Annual xmas payment to citizens.
2 - Annual payment to elders who become 65.

Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6211-0106 Annual Distribution to Citizens	170,000	0
6212-0106 Annual Payment to Elders	<u>5,000</u>	<u>0</u>
	<u>175,000</u>	<u>0</u>
Surplus (Shortfall)	<u><u>-175,000</u></u>	<u><u>0</u></u>

Notes:

- 1 - Up to and including 2016/2017, the elder payments are accounted for in budget #0102 Legislature, on account 6211-0102.
In 2015/2016, the budget was \$39,000, and elder payments (June 2015) were \$37,000.
In 2016/2017, the budget is \$4,000, and elder payments (June 2016) were \$4,000.
- 2 - Projections for 2017/2018:
Elders: 5 x \$1,000 = \$5,000
Citizens: 680 * \$250 = \$170,000

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-175,000	175,000	0
Budget 2016/2017	0	0	0
Change	<u><u>-175,000</u></u>	<u><u>175,000</u></u>	<u><u>0</u></u>

Explanation of change in budget:

New initiative: xmas distributions were not budgeted in '16/'17	-170,000
Administrative change: elder payments were budgeted elsewhere (were in 2016/2017 budgeted for in #0102 Legislature)	-5,000
Other	<u>0</u>
	<u><u>-175,000</u></u>

Program 2100 Maa-nulth Treaty Society Membership

Department: General Governance & Administration department

Budget holder: Director of Operations

Services provided: 1 - Assists YG with treaty funding negotiation policy matters
2 - Assists YG with groundwater negotiation policy matters
3 - Assists YG with Fisheries policy matters
4 - Assists YG with Lands & Resources policy matters

Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues		
4230-2100 Funding - Maa-nulth Treaty Society	8,000	0
	<u>8,000</u>	<u>0</u>
Expenses		
6200-2100 Contribution to the Maa-nulth Treaty Society	60,590	136,305
	<u>60,590</u>	<u>136,305</u>
Surplus (Shortfall)	<u>-52,590</u>	<u>-136,305</u>

Notes:

- 1 - The payments are for YG's membership of Maa-nulth Treaty Society.
The 2016/2017 payments were based on Executive Resolution 2016-E.392, of March 8, 2016.
- 2 - The membership contribution for 2017/2018 is estimated at \$159,172. This is calculated as follows:

Draft budget of the Society, for 2017/2018	668,791 (was \$463,557)
YG's population percentage	23%
	<u>153,602</u>

Within YG's budgets, this is broken down as follows:

Relates to general governance/admin: budgeted in #2100 (here)	60,590
Relates to fisheries: budgeted in budget #0600 Fisheries	28,933
Relates to lands & resources: budgeted in budget #1200 Lands	64,079
	<u>153,602</u>

The increase in the Society's budget (from \$463,557 in 2016/2017 to \$668,791 in 2017/2018) is due to a new line item in the Society's budget for 2017/2018: 'Groundwater Negotiations' for \$218,900. This results in an increase in YG's share of the society's costs.

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-52,590	60,590	8,000
Budget 2016/2017	-136,305	136,305	0
Change	<u>83,715</u>	<u>-75,715</u>	<u>8,000</u>

Explanation of change in budget:

Increase in (total) YG costs of membership due to the Society	-9,297
Administrative changes: part of membership fees now allocated to budget #0600 Fisheries & budget #1200 Lands	<u>93,012</u>
	<u>83,715</u>

Program 0102 Legislative

Department:	General Governance & Administration department
Budget holder:	Director of Operations
Services provided:	<ol style="list-style-type: none"> 1 - Communication to citizens, in assemblies. 2 - Passing of laws and regulations. 3 - Providing strategic guidance to YG, via the Executive, and via portfolio holders. 4 - Providing direction to the D.O.O. position. 5 - Appointing holding board positions, reviewing quarterly holding information (financial and operational), and reviewing major holding initiatives. 6 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18:	<p>A 1.1 Complete the policies and processes of the approved acts and regulations</p> <p>A 1.2 Documents and reports packages for legislature and executive meetings completed and released 3 business days prior to meeting</p> <p>A 1.3 Complete 3 outstanding acts and 1 regulation</p> <p>A 1.4 Plan and prioritize development of new acts and amendments to existing acts</p> <p>A 2.1 Review and assess current executive portfolios; and add to existing portfolios</p> <p>A 4.1 Improve communications</p> <p>A 4.2 Legislature review their workplan at each meeting</p> <p>A 6.1 Arrange workshop on roles and responsibilities for all legislative members</p> <p>A 7.1 Review and assess all YG government laws and regulations</p>
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	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6200-0102 Consulting Fees (for strategic goal A 1.1)	4,000	0
6211-0102 Contributions, donations & grants (incl. Wya stays)	5,000	4,000
6220-0102 Dues, Fees & Licenses		850
626x-0102 Elders	5,000	0
6265-0102 Honoraria - Legislative Members	160,000	168,000
6390-0102 Honoraria - Chairperson	5,000	5,000
6480-0102 Legal Fees (for strategic goal A 1.4)	20,000	3,500
6500-0102 Materials & Supplies (7 new ipads/PCs)	7,000	500
6580-0102 Meeting Costs	8,000	15,000
6620-0102 Office Supplies	in admin budget	0
6720-0102 Repairs & Maintenance	in assets budget	0
6820-0102 Special Events & Gatherings	in CS 0250 budget	0
6960-0102 Training & Development		500

7001-0102-1300	Travel - President	30,000	10,000
7002-0102-1400	Travel - Executive - Lands and Resources	5,000	3,000
7002-0102-1401	Travel - Executive - Finance	5,000	5,000
7002-0102-1402	Travel - Executive - Assets	5,000	750
7002-0102-1403	Travel - Executive - Community Services	5,000	750
7003-0102-1500	Travel - Member of Legislature	500	250
7003-0102-1501	Travel - Member of Legislature	500	250
7018-0102	Travel - Chairperson	2,000	2,000
7080-0102	Travel - Other	1,000	650
7100-0102	Tuition		1,000
6920-0102	Telephone/Cell Phone	3,504	2,750
7200-0102	Wages incl. Vacation Pay	49,803	29,500
7220-0102	Wages - EI CPP	11,604	9,500
7225-0102	WorkSafeBC Premiums	2,014	200
7230-0102	Benefits - Health Insurance	12,474	5,000
7240-0102	Benefits - Pension Plan	3,250	
		<u>350,649</u>	<u>267,950</u>
Surplus (Shortfall)		<u><u>-350,649</u></u>	<u><u>-267,950</u></u>

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-350,649	350,649	0
Budget 2016/2017	-267,950	267,950	0
Change	<u><u>-82,699</u></u>	<u><u>82,699</u></u>	<u><u>0</u></u>

Explanation of change in budget:

Increased spending on travel	-31,350	(\$20,000 President, \$10,500 others)
Increased spending on legal fees	-16,500	(strategic goal A1.4 Review of Acts)
Health insurance and pension increase	-10,724	(President is now on RPP; also group health costs higher)
7 new Ipads/notebooks for legislative members	-7,000	
Decreased spending on meeting costs	7,000	
New initiative: Elders and Hawiith Meetings	-5,000	
Below: administrative/reallocation causes:		
Higher allocation of law clerk expenses	-24,975	(now 100% allocation)
Other	5,850	
	<u><u>-82,699</u></u>	

Program 0402 Interfor Relationship Agreement

Department: General Governance & Administration department

Budget holder: Director of Operations

Services provided: 1 - Port Alberni satellite office.
2 - Elder activities (to be determined).
3 - Youth activities (to be determined).
4 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18: A 3.1 Ensure all citizens (on/off TSL) are recognized and engaged with the YG government (Port Alberni Office)

	Budget 2017/2018	Budget 2016/2017
Revenues		
4675-0402 Interfor Relationship Agreement Receipts	159,000	0
	<u>159,000</u>	<u>0</u>
Expenses		
7040-0402 Elders activities (e.g. Travel Aerial Trail)	20,000	0
7050-0402 Youth Activities	15,000	0
6xxx-0402 Port Alberni Satellite Office (rent, wages, utilit. etc.)	50,000	0
	<u>85,000</u>	<u>0</u>
Surplus (Shortfall)	<u>74,000</u>	<u>0</u>

Notes:

1 - Calculation of available revenue:

Total contract value (\$161,250 + \$120,000)	281,250		
Deduct: total received in 2016/2017 to date	-50,000	Expected 2017	Expected 2018
Remains to receive in 2017 and in 2018	<u>231,250</u>	159,000	72,250
		(as per info RPF, Jan. 27, 2017)	

2 - Calculation of allowable expenses:

Total contract value (\$161,250 + \$120,000)	281,250		
Deduct: already used in '16/'17 (projection)	-32,300	Expected 2017	Expected 2018
Remains to spend in 2017 and in 2018	<u>248,950</u>	85,000	163,950

3 - Any unused monies in 2016/2017 will be carried over to 2017/2018.

Any unused monies in 2017/2018 will be carried over to 2018/2019.

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	74,000	85,000	159,000
Budget 2016/2017	0	0	0
Change	<u>74,000</u>	<u>85,000</u>	<u>159,000</u>

Explanation of change in budget:

New initiative: Interfor Relationship Agreement:

- projected revenues	159,000	
- projected expenses for Elder Activities	-20,000	
- projected expenses for Youth Activities	-15,000	
- projected expenses for Port Alberni Office	-50,000	(\$15,000 rent; \$35,000 other)
	<u>74,000</u>	

Community Services department: major budget changes, compared to the 2016/2017 budget

(A) Summary of the budgets for the various programs of this department

Program	2017/2018 Requested program budget amounts			For comparison: 2016/2017 program budgets		
	Requested Expenses	Non-FFA Revenues	Difference	Approved Expenses	Non-FFA Revenues	Difference
0210 Community Services Administration	574,101	3,300	-570,801	544,934	3,289	-541,645
0800 Citizenship Registry	14,864	0	-14,864	22,902	0	-22,902
0230 Patient Transportation	93,000	93,000	0	116,983	92,893	-24,090
0202 Men's and Women's Wellness	28,750	0	-28,750	19,421	0	-19,421
0275 Child and Family Services	69,178	60,564	-8,614	74,336	55,794	-18,542
0285 Pre-Natal Nutrition	5,750	0	-5,750	7,945	0	-7,945
0290 Youth and Recreation	89,842	4,500	-85,342	67,591	8,000	-59,591
0550 Elem. & Second. School Supp. & Adult Educ.	459,098	0	-459,098	443,366	0	-443,366
0553 Post Secondary Education	120,000	1,000	-119,000	103,500	0	-103,500
0560 Day Care	79,583	60,500	-19,083	102,159	43,725	-58,434
0570 Occupational Skills	10,000	0	-10,000	5,000	5,000	0
1170 Language	112,034	30,000	-82,034	89,546	27,000	-62,546
0860 Income Assistance	337,437	0	-337,437	371,553	0	-371,553
0235 Home Care	127,910	0	-127,910	97,334	0	-97,334
0869 Social Emergency Assistance Program	15,000	0	-15,000	13,050	0	-13,050
0250 Community and Cultural Events	47,944	5,000	-42,944	0	5,500	5,500
0280 Elder Lunches & Events	12,000	0	-12,000	12,648	0	-12,648
	2,196,491	257,864	-1,938,627	2,092,269	241,201	-1,851,068

(B) Total change in the budget of this department

Requested program expenses 2017/2018	2,196,491	
Prior year (2016/2017) approved expenses	2,092,269	
Increase in requested program expenses	<u>104,222</u>	so an increase in projected costs in this department
Projected program revenues (non-FFA) 2017/2018	257,864	
Prior year (2016/2017) approved reven. (non-FFA)	<u>241,201</u>	
	<u>16,663</u>	so an increase in projected revenues in this department
Combined effect on YG's finances to explain	87,559	(negative) = combined effect of increased costs, partially offset by a small increase in revenues

(C) Summary list of causes of the change in the total budget of this department

Summary of causes of the change:	
Higher personnel costs (new staff)	99,224 increased costs
New initiative: transportat. service etc.	50,000 increased costs
Various cost decreases	-86,065 reduced costs
	<u>63,159</u>
Administrative changes (e.g. started to budget for CSBT & pensions or for language projects [were not budgeted for before although these expenses existed])	24,400
	<u><u>87,559</u></u>
	(negative) = combined effect of increased costs, partially offset by a small increase in revenues

(D) Detailed list of causes of the change in the total budget of this department

Personell cost changes		
0210 Community Services Administration	New position: Assistant CS Dept Manager: salary + benefits	-63,163
0560 Day Care	New position (addition): 0.5 fte Early Childhood Educator: sal. + benef.	-20,970
0250 Community Events	New position: Casuals for events - assistance to Comm. Engag. Coordin.	-7,548
0235 Home Care	New position: Home Care Worker casuals 0.2fte: salary + benefits	<u>-7,543</u>
		<u>-99,224</u>
Other expenses and revenues		
0250 Community Events	Higher costs for events (non-personnell): all events now planned for in budget 0250 (smaller amounts set aside in prior year moved here)	-15,000
0553 Post Secondary Education	Increased spending on post-sec tuition & living allowance (8 students, 7 students in 2016)	-15,500
0550 Elem. & Second. School Supp. & Adult Educ.	Increased spending on nutrition (elementary school)	-8,000
0275 Child & Family Services	Increased revenue from NTC Targeted Funding (Child & Family Services)	4,770
0860 Income Assistance	Decreased social assistance payments (fewer citizens in need of SA)	<u>24,000</u>
		<u>-9,730</u>
Administrative changes (not a change in spending)		
0235 Home Care	Higher budgets for CSBT & RPP (were not budgeted for in prior budget)	-30,117
1170 Language	Increased budget for language projects (were not budgeted for in 2016)	-26,351
0570 Occupational Skills	Reduced revenue (no longer '15/'16 carry-over)	-5,000
0210 Community Services Administration	Decreased budget for NTC Agreement for Health Services (possibly overbudgeted in '16)	<u>37,068</u>
		<u>-24,400</u>
Other		<u>45,795</u>
		<u><u>-87,559</u></u>

Program 0210 Community Services Administration

Department:	Community Services department
Budget holder:	Community Services Manager
Services provided:	<p>1 - Administration of the program in the Community Services department: wellness, education, social development, and community development, and community safety.</p> <p>2 - Administration of the Hitacy Health Centre.</p> <p>3 - New services to be provided (see strategic objectives below).</p>
Strategic objectives '17/'18:	<p>A 5.1: Assess and develop capacity building plans for all current and future staff and funding for education</p> <p>CS 1.1: Initiate an independent review of CSD Programming over past 5 years > next 5 years</p> <p>CS 1.2: Regular and Improved Communcation of CSD Activities</p> <p>CS 1.3 & CS 1.18: Monthly YG Meetings, Social Development, Education, Health & Wellness Events Calendar</p> <p>CS 1.4: Development of a Personal Education and Personal Development Program</p> <p>CS 1.5: Annual Fiscal Financial Agreement Report on Health & Community Services</p> <p>CS 1.9: Bi-Annual Update of CSD Services Map</p> <p>CS 1.4: Review of the NTC Health Services Agreement</p> <p>CS 1.14: Annual Health and Wellness Plan and Service Description</p> <p>CS 1.15: Annual Language, Culture and Elder Plan and Service Descriptions</p>

		Budget 2017/2018	Budget 2016/2017
Revenues			
4210-0210	NTC Funding - Targeted	3,300	3,289
		<u>3,300</u>	<u>3,289</u>
Expenses			
5999-0210	Operating - Special Projects		4,000
6200-0210	Contract/Consulting	6,500	6,500
6201-0210	Contractor Alcohol and Drug Counsellor		9,000
6220-0210	Dues/Fees & Licences		50
6240-0210	Equipment Rentals		200
6260-0210	Freight & Courier	500	0
6280-0210	Fuel		750
6320-0210	Gear & Safety Equipment		1,000
6500-0210	Materials & Supplies	1,700	250
6580-0210	Meeting Costs	1,200	250
6620-0210	Office Supplies	500	0
6720-0210	Repairs & Maintenance		1,000
6870-0210	NTC Service Agreement for Health Services	308,991	346,059

7060-0210	Travel	2,000	2,600
7260-0210	Workshops In House		1,575
7280-0210	Workshops Outside- Health Centre	500	0
6920-0210	Cell Reimbursement	1,800	2,000
6960-0210	Training	3,750	1,500
7200-0210	Wages incl. Vacation Pay	211,200	151,000
7220-0210	Wages - EI CPP	11,798	1,000
7225-0210	WorkSafeBC Premiums	2,028	1,200
7230-0210	Wages - Health Insurance	11,074	8,000
7240-0210	Wages - Pension Plan	10,560	7,000
		<u>574,101</u>	<u>544,934</u>
Surplus (Shortfall)		<u>-570,801</u>	<u>-541,645</u>

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-570,801	574,101	3,300
Budget 2016/2017	-541,645	544,934	3,289
Change	<u>-29,156</u>	<u>29,167</u>	<u>11</u>

Explanation of change in budget:

Increased spending on employment	-80,510
Eliminate special projects budget	4,000
Below: administrative/reallocation causes:	
Administrative change: move Counsellor to 0202	9,000
Decreased spending on NTC Agreement for Health Sx	37,068
Other	47,354
	<u>-29,156</u>

Program 0800 Citizenship Registry

Department: Community Services department

Budget holder: Community Services Manager

Services provided: 1 - Liasoning with citizens.
2 - Gathering up to date information for all citizens.
3 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18: O 1.1: Update Citizen Registry Database
A 3.1: Ensure all citizens (on/off TSL) are recognized and engaged with YG government

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6220-0800 Dues, Fees & Licenses		680
6360-0800 Honoraria - Membership Committee		250
7060-0800 Travel - Staff (Port Alberni Satellite Office)	3,000	200
7200-0800 Wages incl. Vacation Pay	11,864	19,466
7220-0800 Wages - EI CPP		2,140
7225-0800 WorkSafeBC Premiums		166
	<u>14,864</u>	<u>22,902</u>
Surplus (Shortfall)	<u>-14,864</u>	<u>-22,902</u>

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-14,864	14,864	0
Budget 2016/2017	-22,902	22,902	0
Change	<u>8,038</u>	<u>-8,038</u>	<u>0</u>

Explanation of change in budget:

Increased spending travel (Port Alberni) -2,800

Below: administrative/reallocation causes:

Decreased spending on employment (to #0250) 9,908

Other 930

8,038

Program 0230 Patient Transportation

Department: Community Services department

Budget holder: Community Services Manager

Services provided: Provides citizens with support for the costs of FNHA approved medical travel.

Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues		
4212-0230 Revenue - NTC Non-insured Health Benefits	93,000	92,893
	93,000	92,893
Expenses		
7026-0230 Patient Transportation	93,000	92,893
7200-0230 Wages incl. Vacation Pay		20,557
7220-0230 Wages - EI CPP		3,351
7225-0230 WorkSafeBC Premiums		182
	93,000	116,983
Surplus (Shortfall)	0	-24,090

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	0	93,000	93,000
Budget 2016/2017	-24,090	116,983	92,893
Change	24,090	-23,983	107

Explanation of change in budget:

[Below: administrative/reallocation causes:](#)

Decreased budget for employment	24,090 (now allocated to #0210)
	24,090

Program 0202 Men's and Women's Wellness

Department: Community Services department
 Budget holder: Community Services Manager
 Services provided: Initiatives to improve the overall health and wellness of citizens.
 Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues	0	0
Expenses		
xxx-0202 Contractor Alcohol and Drug Counsellor	9,000	was in #0210
6200-0202 Contractor	10,000	} 19,421
6500-0202 Materials & Supplies (incl. snacks)	8,000	
6580-0202 Meeting Costs	1,000	
7080-0202 Travel	750	
	<u>28,750</u>	<u>19,421</u>
Surplus (Shortfall)	<u>-28,750</u>	<u>-19,421</u>

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-28,750	28,750	0
Budget 2016/2017	-19,421	19,421	0
Change	<u>-9,329</u>	<u>9,329</u>	<u>0</u>

Explanation of change in budget:

Below: administrative/reallocation causes:

Administrative change: add Counsellor	-9,000 (moved here from budget #0210)
Other (small increase in costs)	-329
	<u>-9,329</u>

Program 0275 Child & Family Services

Department: Community Services department

Budget holder: Community Services Manager

Services provided: 1 - Providing support to families and youth who are in care with USMA and/or BC Ministry of Children, Family and Development.
2 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18: CS 1.16: Annual Child Protection Plan and Service Descriptions

	Budget 2017/2018	Budget 2016/2017
Revenues		
4210-0275 NTC Targeted Funding for Child Welfare	60,564	55,794
	60,564	55,794
Expenses		
6420-0275 Insurance	1,265	125
6500-0275 Materials & Supplies	500	0
6840-0275 Special Needs - Clients		555
7060-0275 Travel	5,000	3,000
7260-0275 Workshops		1,200
6920-0275 Telephone/Internet/Fax	900	900
7200-0275 Wages incl. Vacation Pay	51,714	58,954
7220-0275 Wages - EI CPP	3,403	9,116
7225-0275 WorkSafeBC Premiums	496	486
7230-0275 Wages - Health Insurance	3,314	0
7240-0275 Wages - Pension Plan	2,586	0
	69,178	74,336
Surplus (Shortfall)	-8,614	-18,542

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-8,614	69,178	60,564
Budget 2016/2017	-18,542	74,336	55,794
Change	9,928	-5,158	4,770

Explanation of change in budget:

Decreased spending on employment	7,043	
Increased revenue from NTC Targeted Funding	4,770	(based on current receipts)
Higher insurance	-1,140	
Other	-745	
	9,928	

Program 0285 Pre-Natal Nutrition

Department: Community Services department

Budget holder: Community Services Manager

Services provided: Provides special need citizens nutritional supplements, non-medical travel allowances and comfort allowances.

Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues	0	0
Expenses		
6820-0285 Special Events & Gatherings		1,945
6840-0285 Special Needs	5,000	5,000
7020-0285 Travel - Client	750	1,000
	<u>5,750</u>	<u>7,945</u>
Surplus (Shortfall)	<u>-5,750</u>	<u>-7,945</u>

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-5,750	5,750	0
Budget 2016/2017	-7,945	7,945	0
Change	<u>2,195</u>	<u>-2,195</u>	<u>0</u>

Explanation of change in budget:

Administrative change: decreased spending	1,945	(moved to new dept 0250)
Decreased spending on travel	250	
	<u>2,195</u>	

Program 0290 Youth and Recreation

Department: Community Services department

Budget holder: Community Services Manager

Services provided: 1 - Hitacu gym facility
2 - Activities (sports, fitness, recreational) for all citizens
3 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18: CS 1.13: Annual Youth & Recreation Plan and Service Description

	Budget 2017/2018	Budget 2016/2017
Revenues		
4500-0290-7202 Proj. Fund. - CBT - Youth Garden Grant 16/17		8,000
4530-0290 Revenue - FNEC Funding (SWEP)	3,500	0
4900-0290 Transfers in From Other Programs	1,000	0
	4,500	8,000
Expenses		
72xx-0290 Wages for SWEP (FNEC funded)	3,500	0
6220-0290 Dues, Fees & Licenses	1,000	6,000
6420-0290 Youth Van - Insurance	1,136	2,400
6280-0290 Youth Van - Fuel	4,000	3,100
6720-0290 Youth Van - Repairs & Maintenance	2,000	2,000
6500-0290 Materials & Supplies	1,000	1,000
6650-0290 Nutrition/Snacks	1,500	3,500
6820-0290 Youth Trips & Programs	6,250	9,348
6840-0290 Special Needs - Clients		555
7060-0290 Travel	1,000	2,500
6920-0290 Telephone/Internet/Fax	600	900
6960-0290 Training	500	0
7200-0290 Wages incl. Vacation Pay	57,525	32,500
7220-0290 Wages - EI CPP	3,785	2,500
7225-0290 WorkSafeBC Premiums	552	238
7230-0290 Wages - Health Insurance	3,349	250
7240-0290 Wages - Pension Plan	2,145	800
	89,842	67,591
Surplus (Shortfall)	-85,342	-59,591

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-85,342	89,842	4,500
Budget 2016/2017	-59,591	67,591	8,000
Change	-25,751	22,251	-3,500

Explanation of change in budget:

Increased spending on employment (excl. ben.)	-26,824	
Decreased spending on youth trips & programs	3,098	
<i>Below: administrative/reallocation causes:</i>		
Increased budget for employment (benefits)	-4,444	(was insufficiently budgeted for in 2016)
Other	2,419	
	<u>-25,751</u>	

Program 0550 Elementary & Secondary School Support, and Adult Education

Department: Community Services department

Budget holder: Community Services Manager

Services provided:

- 1 - Provides citizens with school supplies, attendance allowances and education scholarships.
- 2 - Lunch/homework hall program.
- 3 - Review of annual SD70 Service Agreements.
- 4 - Support to all 19+ aged Hitacu students to attain their Adult Dogwood (Grade 12).
- 5 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18:

- CS 1.21: Registered Education Savings Plans set-up for Families with Children
- CS 1.8: Hiring of a Community Services Assistant Manager for SEEDS & Education
- CS 1.12: Annual Education Plan and Services Description

	Budget 2017/2018	Budget 2016/2017
Revenues	0	0
Expenses		
6100-0550 Books and Supplies, School Supplies Reimburs.	4,250	3,500
6175-0550 Scholarships	4,500	0
6200-0550 Education Support Workers (2)	57,308	53,266
6220-0550 Dues, Fees & Licenses	1,000	400
6620-0550 Office Supplies	500	0
6651-0550 Nutrition - School Lunch Program Support	20,000	12,000
6820-0550 Special Events & Gatherings		2,000
6860-0550 High School Student Allowances	2,500	4,000
6870-0550 SD 70 - Elementary & Secondary Education	349,200	{ 368,200
6870-0550 SD 70 - Adult Basic Education	19,000	
6920-0550 Telephone/Internet/Fax	840	0
	459,098	443,366
Surplus (Shortfall)	-459,098	-443,366

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-459,098	459,098	0
Budget 2016/2017	-443,366	443,366	0
Change	<u>-15,732</u>	<u>15,732</u>	<u>0</u>

Explanation of change in budget:

Increased spending on scholarships	-4,500
Increased spending on nutrition	-8,000
Increased spending on educational support workers	-4,042
Decreased spending on high school allowances	1,500

Below: administrative/reallocation causes:

Administrative change: decreased spending on events (moved to budget #0250 Events)	2,000
Other	-690
	<u>-15,732</u>

Program 0553 Post Secondary Education

Department: Community Services department

Budget holder: Community Services Manager

Services provided: 1 - For citizens who attend approved public education and accredited post-secondary programs: tuition, books supplies, travel and monthly living allowances.
2 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18: A 5.2: Work with Community Services to develop capacity building policies and plans for citizens and staff (to include updating of post-secondary policy)

	Budget 2017/2018	Budget 2016/2017
Revenues		
4125-0553 Donations - Scholarships Post-Sec	1,000	0
	1,000	0
Expenses		
6100-0553 Books and Supplies	4,800	6,000
6860-0553 Living Allowance	67,200	67,500
7100-0553 Tuition	48,000	30,000
	120,000	103,500
Surplus (Shortfall)	-119,000	-103,500

Note:

The projections for 2017/2018 are based on 8 students, at \$15,000 each, total \$120,000. In 2016/2017 the budget was based on 7 students.

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-119,000	120,000	1,000
Budget 2016/2017	-103,500	103,500	0
Change	-15,500	16,500	1,000

Explanation of change in budget:

Increased spending on post-secondary	-15,500 (from 7 to 8 students)
	-15,500

Program 0560 Day Care

Department: Community Services department
 Budget holder: Community Services Manager
 Services provided: Daycare for children living in Hitacu and Ucluelet
 Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues		
4204-0560 Drop-In Day Care Revenue	3,000	0
4210-0560 NTC Funding - Day Care	52,000	37,149
4275-0560 Province of BC - Subsidies	5,500	6,576
	60,500	43,725
Expenses		
6220-0560 Day fees for Ucluelet daycare		250
6280-0560 Fuel - Van	500	250
6420-0560 Insurance	1,591	1,200
6500-0560 Materials & Supplies	1,500	250
6620-0560 Office Supplies		200
6650-0560 Nutrition - Snacks	2,500	700
6720-0560 Repairs & Maintenance	500	0
6920-0560 Telephone/Internet/Fax		1,600
7060-0560 Travel	1,500	950
7150-0560 Utilities		720
xxxx-0560 Training	500	300
7200-0560 Wages incl. Vacation Pay	62,400	88,449
7220-0560 Wages - EI CPP	4,106	6,921
7225-0560 WorkSafeBC Premiums	599	369
7230-0560 Wages - Health Insurance	1,742	0
7240-0560 Wages - Pension Plan	2,145	0
	79,583	102,159
Surplus (Shortfall)	-19,083	-58,434

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-19,083	79,583	60,500
Budget 2016/2017	-58,434	102,159	43,725
Change	39,351	-22,576	16,775

Explanation of change in budget:

Decreased spending on employment (excl. ben.)

28,134

Below: administrative/reallocation causes:

Increased budget for employment benefits

-3,887 (was not budgeted for in 2016)

Other (reconciliation adjustment)

15,104

39,351

Program 0570 Occupational Skills

Department: Community Services department

Budget holder: Community Services Manager

Services provided: 1 - Tuition, books supplies, travel and monthly living allowances for those attending approved public and accredited training programs that increase education level, skill and employability.
2 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18: A 5.2: Work with Community Services to develop capacity building policies and plans for citizens and staff (to include updating of post-secondary policy)

	Budget 2017/2018	Budget 2016/2017
Revenues		
4190-0570 FFA - Block Funding (carry over from '15 to '16)	0	5,000
	<u>0</u>	<u>5,000</u>
Expenses		
6100-0570 Books and Supplies	1,500	1,500
7060-0570 Travel	3,000	400
7100-0570 Tuition	5,500	3,100
	<u>10,000</u>	<u>5,000</u>
Surplus (Shortfall)	<u>-10,000</u>	<u>0</u>

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-10,000	10,000	0
Budget 2016/2017	0	5,000	5,000
Change	<u>-10,000</u>	<u>5,000</u>	<u>-5,000</u>

Explanation of change in budget:

Increased spending on travel	-2,600
Increased spending on tuition	-2,400
<i>Below: administrative/reallocation causes:</i>	
Reduced revenue (no longer '15/'16 carry-over)	-5,000
	<u>-10,000</u>

Program 1170 Language

Department: Community Services department

Budget holder: Community Services Manager

Services provided: 1 - Educational language services for citizens of all ages.
2 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18: CS 1.7: CDL Language Preservation Project
L 4.1: Preserve place names information and make the accessible to YG citizens
L 4.2: Install signage on Traditional Territory and Treaty Land borders and significant sites

	Budget 2017/2018	Budget 2016/2017
Revenues		
xxxx-1170 Various Funding	30,000	27,000
	<u>30,000</u>	<u>27,000</u>
Expenses		
<u>Regular costs</u>		
6200-1170 Consulting Fees	1,500	0
6380-1170 Honoraria	750	0
6500-1170 Materials & Supplies	500	0
xxxx-1170 Training	500	0
7200-1170 Wages incl. Vacation Pay	69,030	74,561
7220-1170 Wages - EI CPP	3,689	10,687
7225-1170 WorkSafeBC Premiums	663	649
7230-1170 Wages - Health Insurance	1,950	0
7240-1170 Wages - Pension Plan	3,452	0
<u>Various Projects</u>	<u>30,000</u>	<u>3,649</u>
	<u>112,034</u>	<u>89,546</u>
Surplus (Shortfall)	<u><u>-82,034</u></u>	<u><u>-62,546</u></u>

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-82,034	112,034	30,000
Budget 2016/2017	-62,546	89,546	27,000
Change	<u><u>-19,488</u></u>	<u><u>22,488</u></u>	<u><u>3,000</u></u>

Explanation of change in budget:

Decreased spending on employment (excl. ben.)	12,015
Increased revenue from various grants	3,000
Increased spending on consulting	-1,500
<i>Below: administrative/reallocation causes:</i>	
Increased budget for projects	-26,351 (error: not budgeted for in '16)
Increased budget for employment benefits	-5,402 (was not budgeted for in 2016)
Other	-1,250
	<u>-19,488</u>

Program 0860 Income Assistance

Department:	Community Services department
Budget holder:	Community Services Manager
Services provided:	For Hitacu based qualified individuals: 1 - Provide income assistance, shelter, and utility assistance, equivalent to or better than BC Employment and Assistance Program standards. 2 - Disability allowances and incentive allowances. 3 - Training and education opportunities to support health, wellness and greater independence (SEEDS, NTC Enhanced Service Delivery). 4 - New services to be provided (see strategic objectives below).
Strategic objectives '17/'18:	CS 1.11: Finalization of Yuutu?if?ath Social Development (SEEDS) Policy CS 1.17: Annual Social Development Plan and Service Descriptions

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6200-0850 Contract/Consulting Fees	2,000	1,000
6220-0850 Dues, Fees & Licenses		2,000
6500-0850 Materials & Supplies	500	230
7060-0850 Travel Staff	1,500	400
6220-0860 Dues, Fees & Licenses	2,500	0
6750-0860 SA - Basic Needs	200,000	240,000
6760-0860 SA - Shelter	80,000	61,000
6765-0860 SA - Special Needs	10,000	13,000
xxxx-0850 Training	750	0
7200-0850 Wages incl. Vacation Pay	29,660	45,946
7220-0850 Wages - EI CPP	3,531	7,585
7225-0850 WorkSafeBC Premiums	569	393
7230-0850 Wages - Health Insurance	3,461	0
7240-0850 Wages - Pension Plan	2,966	0
	<u>337,437</u>	<u>371,553</u>
Surplus (Shortfall)	<u>-337,437</u>	<u>-371,553</u>

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-337,437	337,437	0
Budget 2016/2017	-371,553	371,553	0
Change	<u>34,116</u>	<u>-34,116</u>	<u>0</u>

Explanation of change in budget:

Decreased social assistance spending	24,000	(fewer people on social assist.)
Decreased spending on employment (excl. ben.)	19,413	
Increased spending on travel	-1,100	
Increased spending on contractors	-1,000	

Below: administrative/reallocation causes:

Increased budget for employment benefits	-6,427	(was not budgeted for in 2016)
Other	-770	
	<u>34,116</u>	

Program 0235 Home Care

Department: Community Services department

Budget holder: Community Services Manager

Services provided: Home care support for elders and other eligible citizens, e.g. for individuals with disabilities

Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6870-0235 NTC Service Agreem. for Home & Comm. Care Serv.	37,068	35,131
6610-0862 In Home Monitoring	1,800	800
6820-0862 Special Events & Gatherings	1,000	1,200
7200-0862 Wages incl. Vacation Pay	77,220	50,864
7220-0862 Wages - EI CPP	5,081	8,842
7225-0862 WorkSafeBC Premiums	741	497
xxxx-0862 Wages - Health Insurance	5,000	0
	<u>127,910</u>	<u>97,334</u>
Surplus (Shortfall)	<u>-127,910</u>	<u>-97,334</u>

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-127,910	127,910	0
Budget 2016/2017	-97,334	97,334	0
Change	<u>-30,576</u>	<u>30,576</u>	<u>0</u>

Explanation of change in budget:

Increased spending on employment (excl. ben.)	-22,839
Increased spending on NTC Service Agreement for Home & Community Services	-1,937
<i>Below: administrative/reallocation causes:</i>	
Increased budget for employment benefits	-5,000 (was not budgeted for in 2016)
Other	-800
	<u>-30,576</u>

Program 0869 Social Emergency Assistance Program

Department: Community Services department

Budget holder: Community Services Manager

Services provided: 1 - Emergency support to citizens in the form of small grants or reimbursable loans without interest.
2 - Funeral expense support.

Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6255-0869 SEAP - Social Emergency Fund Payments	<u>15,000</u>	<u>13,050</u>
	<u>15,000</u>	<u>13,050</u>
Surplus (Shortfall)	<u>-15,000</u>	<u>-13,050</u>

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-15,000	15,000	0
Budget 2016/2017	-13,050	13,050	0
Change	<u>-1,950</u>	<u>1,950</u>	<u>0</u>

Explanation of change in budget:

Increased spending on Social Emerg. Assistance	<u>-1,950</u>
	<u>-1,950</u>

Program 0250 Community & Cultural Events

Department: Community Services department

Budget holder: Community Services Manager

Services provided:

- 1 - Soup Kitchen (October to April).
- 2 - Christmas Party (Hitacu).
- 3 - Christmas Party (Port Alberni).
- 4 - Education Celebration (June).
- 5 - YG Day (September 21st).
- 6 - Special Achievement/Honouring/Healing/Baby Naming Events.
- 7 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18:

- O 1.6: Celebration of Community Successes
- O 1.7: Creation of Community Engagement Coordinator Position
- CS 1.19: Explore establishment of Quarterly Traditional Healing Retreats
- CS 1.20: Creation of Traditional Foods Skills Course for Women
- L 4.3: Promote and teach traditional harvest activities

	Budget 2017/2018	Budget 2016/2017
Revenues		
4190-0250 FFA - Block Funding (carried over from 2015/2016)		2,500
4500-0250 Other Funding	5,000	3,000
	5,000	5,500
Expenses		
6820-0250 Special Events & Gatherings	22,600	0
xxxx-0250 Wages incl. Vacation Pay (Comm. Engagem. Coord.)	17,796	0
xxxx-0250 Wages - Casuals	7,020	0
xxxx-0250 Wages - EI CPP (Casuals)	461	0
xxxx-0250 WorkSafeBC Premiums (Casuals)	67	0
	47,944	0
Surplus (Shortfall)	-42,944	5,500

Note:

Specification of Special Events & Gatherings:

Christmas Party (Hitacu)	4,000
Christmas Party (Port Alberni)	3,000
Education Celebration (June)	4,000
YG Day (September)	4,000
Special Achievement/Honouring/ Healing/Baby Naming Event	7,000
Soup Kitchen (October to April)	5,600
	<u>27,600</u>

In prior fiscal years, the budgets for events were scattered across various programs. In fiscal year 2017/2018 the events are all grouped in this budget #0250.

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-42,944	47,944	5,000
Budget 2016/2017	5,500	0	5,500
Change	<u>-48,444</u>	<u>47,944</u>	<u>-500</u>

Explanation of change in budget:

Increased spending on employment for events: Community Engagement Coordinator	-17,796
Increased spending on employment for events: Casuals planned for events 1 fte	-7,548
Increased spending on events	-15,000
<i>Below: administrative/reallocation causes:</i>	
Administrative change: events costs were budgeted for in other programs (now centralized in budget #0250 Events)	-7,600
Other (less projected revenues)	-500
	<u>-48,444</u>

Program 0280 Elder Lunches & Events

Department: Community Services department
 Budget holder: Community Services Manager
 Services provided: 1 - Regular elders lunches.
 2 - Annual BC Elders Gathering.
 Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6820-0280 Lunches, Meeting costs & Travel	12,000	12,648
	<u>12,000</u>	<u>12,648</u>
Surplus (Shortfall)	<u>-12,000</u>	<u>-12,648</u>

Note:

Specification of expenses:

Elder Lunches (2/month, 24/year x \$75/lunch)	1,800
Annual Elders Gathering (Hitacu)	2,000
Annual BC Elders Gathering (Summer)	3,000
Miscellaneous	4,200
Travel	1,000
	<u>12,000</u>

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-12,000	12,000	0
Budget 2016/2017	-12,648	12,648	0
Change	<u>648</u>	<u>-648</u>	<u>0</u>

Explanation of change in budget:

Other: decrease in costs	<u>648</u>
	<u>648</u>

Assets department: major budget changes, compared to the 2016/2017 budget

(A) Summary of the budgets for the various programs of this department

Program	2017/2018 Requested program budget amounts			For comparison: 2016/2017 program budgets		
	Requested Expenses	Non-FFA Revenues	Difference	Approved Expenses	Non-FFA Revenues	Difference
0101 Asset Management	170,199	0	-170,199	80,349	0	-80,349
0320 Community Buildings (incl. wharf & grav.y.)	135,200	15,000	-120,200	183,108	19,700	-163,408
0360 Municipal Services	364,904	23,496	-341,408	345,616	21,023	-324,593
0340 Emergency Response	84,010	0	-84,010	78,590	0	-78,590
0130 Housing (non-CMHC)	107,619	30,000	-77,619	84,106	30,000	-54,106
(SH)150 Housing (CMHC)	116,977	310,254	193,277	224,401	330,840	106,439
0131 Remax Rentals	43,223	72,000	28,777	37,316	72,000	34,684
0450 Economic Development	80,715	0	-80,715	0	0	0
0171 (Capital project) Seven Cabins (completed)	0	0	0	11,500	0	-11,500
0197 (Capital project) AANDC 2 Triplexes (NEW)	1,324,800	1,324,800	0	0	0	0
	<u>2,427,647</u>	<u>1,775,550</u>	<u>-652,097</u>	<u>1,044,986</u>	<u>473,563</u>	<u>-571,423</u>

(B) Total change in the budget of this department

Requested program expenses 2017/2018	2,427,647
Prior year (2016/2017) approved expenses	1,044,986
Increase in requested program expenses	<u>1,382,661</u> so an increase in projected costs in this department
Projected program revenues (non-FFA) 2017/2018	1,775,550
Prior year (2016/2017) approved reven. (non-FFA)	473,563
Increase in projected revenues in this department	<u>1,301,987</u> so an increase in projected revenues in this department
Combined effect on YG's finances to explain	<u>80,674</u> (negative) = combined effect of increased costs

(C) Summary list of causes of the change in the total budget of this department

Higher personnel costs (new staff)	82,877	increased costs
New initiative: housing inspections	78,980	increased costs
Various cost other changes	10,893	increased costs
	<u>172,750</u>	
Econ.dev. contractors (not budgeted for in '16/'17)	48,000	increased costs
NEDC forgivable loan progr. (not budg. for in '16/'17)	32,715	increased costs
Error in 2016/2017 budget (mortgage) & reallocat.	<u>-172,791</u>	
	<u><u>80,574</u></u>	(negative) = combined effect of increased costs & correction of mortgage in prior budget

(D) Detailed list of causes of the change in the total budget of this department

New Initiative: Two triplexes (fully AANDC funded)		
0197 Project: AANDC 2 Triplexes	New initiative: AADNC 2 Triplexes - 100% funding by AANDC	1,324,800
0197 Project: AANDC 2 Triplexes	New initiative: AADNC 2 Triplexes - expenses	<u>-1,324,800</u>
		0
Other new initiatives		
0130 Housing, (SH)150 Housing & 0131 Remax	New initiative: housing inspections	-78,980
0340 Emergency Response	New initiative: emergency response agreement (new agreement with District)	-6,000
Personnel cost changes		
Budgets 0450, 0360, 0101, 0320, and 0130 budgets	New position: Administrative Assistant: salary + benefits	-45,265
	New position: Water & Sewer Operator Trainee: salary + benefits	<u>-37,612</u>
Cost changes		
0450 Economic Development	Economic Development Contractors - was not budgeted for in 2016/2017	-82,877
0450 Economic Development	NEDC forgivable loans program - was not budgeted for in 2016/2017	-48,000
0360 Municipal Services	Increased spending on utilities (water/sewer, paid to District)	-32,715
0101 Asset Management	New cost: UDC building rent (Assets dept staff moved to UDC building)	-25,469
(SH)150 Housing (CMHC)	Increased transfer to replacement reserve (7 cabins completed, CMHC oper. agreem. 3)	-18,000
0320 Community Buildings	Decreased spending on janitorial contractors (now done by YG staff)	-8,870
		45,000
Administrative changes (not a change in spending)		
0320 Community Buildings, and other budgets	Higher insurance (in 2016/2017, building insurance was allocated to Admin dept)	-47,340
(SH)150 Housing (CMHC)	Decreased revenue (over budgeted in 2016)	-20,586
0320 Community Buildings	Increased budget for R&M health centre (was not budgeted in 2016/2017)	-3,500
0131 Housing Rental Properties (Remax)	Higher budget for on Remax management fee (was underbudgeted in 2016/2017)	-3,500
(SH)150 Housing (CMHC)	Administrative change: transfer to op reserve (2016 budget error)	3,000
0130 Housing	2016 budget error (in 2016 rent payments were budgeted)	10,000
0171 7 Cabins	7 cabins project completed in 2016 (no budget needed in '17/'18)	11,500
0360 Municipal Services	Eliminate Storm Water System budget' no longer needed (project completed in 2016)	80,000
(SH)150 Housing (CMHC)	2016 budget error (mortgage payments were included inbudget as expense)	143,217
Other		
		<u>2,446</u>
		<u><u>-80,674</u></u>

Program 0101 Asset Management

Department: Assets department

Budget holder: Assets Manager

Services provided: 1 - Management of the Assets department.
2 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18: A 5.1: Assess and develop capacity building plans for all current/future staff and funding for education
AS 1.1: Develop Assets Communications Plan
AS 1.2: Execute Plan on Community Seocial Media and Print
AS 4.1: Develop Assets Management Plan

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6200-0101 Contract Fees (Arch. Designs)	15,000	15,000
6420-0101 Insurance	3,886	0
6500-0101 Materials & Supplies	5,000	5,000
6580-0101 Meeting Costs	300	250
6620-0101 Office Supplies	2,000	250
6700-0101 Rent UDC Basement	18,000	0
6720-0101 Repairs & Maintenance	300	250
7060-0101 Travel - Admin Staff	250	250
7065-0101 Travel - Assets Manager	500	500
6920-0101 Telephone/Internet/Fax	1,200	0
xxxx-0101 Training	2,250	
7200-0101 Wages incl. Vacation Pay	103,000	50,905
7220-0101 Wages - EI CPP	6,124	7,463
7225-0101 WorkSafeBC Premiums	989	481
7230-0101 Wages - Health Insurance	6,250	
7240-0101 Wages - Pension Plan	5,150	
	<u>170,199</u>	<u>80,349</u>
Surplus (Shortfall)	<u>-170,199</u>	<u>-80,349</u>

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-170,199	170,199	0
Budget 2016/2017	-80,349	80,349	0
Change	<u>-89,850</u>	<u>89,850</u>	<u>0</u>

Explanation of change in budget:

Increased spending on employment	-66,114		
New initiative: UDC building rent	-18,000	(Assets staff to move offices from Community Centre to UDC building)	

Below: administrative/reallocation causes:

Administrative change: higher insurance	-3,886	(insurance reallocation)	
Other	-1,850		
	<u>-89,850</u>		

Program 0130 Housing

Department:	Assets department
Budget holder:	Assets Manager
Services provided:	For government houses not subject to CMHC operating agreements: 1 - Provides housing to eligible citizens, under YG's housing policies. 2 - Repair and maintenance of government houses. 3 - New services to be provided (see strategic objectives below).
Strategic objectives '17/'18:	AS 3.1 Creation of Housing Plan to address near and future Housing requirements

		Budget 2017/2018	Budget 2016/2017
Revenues			
4620-0130	Rental Government Housing	30,000	30,000
		<u>30,000</u>	<u>30,000</u>
Expenses			
5605-0130	Expense - Emergency Housing	2,000	2,000
6390-0130	Honoraria - Other		5,035
6500-0130	Supplies on Hand	500	500
6580-0130	Meeting Costs	500	500
6620-0130	Office Supplies		500
6700-0130	Rent		10,000
xxxx-0130	Housing Inspections RFP)	40,000	
6720-0130	Repairs & Maintenance	15,000	15,000
7060-0130	Travel	700	700
7155-0130	Utilities - Sewer	700	700
6960-0130	Training	750	500
7200-0130	Wages incl. Vacation Pay	39,215	41,530
7220-0130	Wages - EI CPP	2,580	6,780
7225-0130	WorkSafeBC Premiums	376	361
7230-0130	Wages - Health Insurance	3,337	0
7240-0130	Wages - Pension Plan	1,961	0
		<u>107,619</u>	<u>84,106</u>
Surplus (Shortfall)		<u>-77,619</u>	<u>-54,106</u>

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-77,619	107,619	30,000
Budget 2016/2017	-54,106	84,106	30,000
Change	<u>-23,513</u>	<u>23,513</u>	<u>0</u>

Explanation of change in budget:

New initiative: housing inspections

-40,000

Decreased budget for honoraria

5,035 (no longer budgeted for)

Below: administrative/reallocation causes:

Error in 2016 budget: rent *payments* were budgeted for

10,000

Other

1,452

-23,513

Program 0320 Community Buildings

Department:	Assets department
Budget holder:	Assets Manager
Services provided:	1 - Maintaining and cleaning government buildings and community services buildings: government building, wharf, learning centre, graveyard, daycare. 2 - New services to be provided (see strategic objectives below).
Strategic objectives '17/'18:	AS 2.1: Create an Emergency Water Response and Water Contingency Plans AS 4.2: Develop a Canadian Emissions and Energy Plan AS 4.5: Conduct a Power Audit and Water Audit

		Budget 2017/2018	Budget 2016/2017
Revenues			
4650-0320	Rental/Lease	15,000	19,700
		<u>15,000</u>	<u>19,700</u>
Expenses			
6280-0320	Fuel	7,700	6,000
6420-0320	Insurance	42,000	6,688
6460-0320	Janitorial Services/Supplies - Community Hall	10,000	55,000
6500-0320	Materials, Supplies & Equipment Rent	6,000	6,000
6720-0320	Repairs & Maintenance - Admin Building	18,000	17,200
6722-0320	Repairs & Maintenance - Comm. Serv./ Health Ctre	3,500	0
6800-0320	Security	4,000	4,000
6880-0320	Subcontract Labour	1,000	1,000
6920-0320	Telephone/Internet/Fax		1,100
7150-0320	Utilities	43,000	42,082
7200-0320	Wages incl. Vacation Pay		37,747
7220-0320	Wages - EI CPP		5,979
7225-0320	WorkSafeBC Premiums		311
		<u>135,200</u>	<u>183,108</u>
Surplus (Shortfall)		<u>-120,200</u>	<u>-163,408</u>

Note:

1. The budgeted repair and maintenance costs for the old community hall and the youth/learning centre are \$0, because those two buildings are planned to be demolished.
2. At year-end the amortization and interest related to building related loans are expensed here.

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-120,200	135,200	15,000
Budget 2016/2017	-163,408	183,108	19,700
Change	<u>43,208</u>	<u>-47,908</u>	<u>-4,700</u>

Explanation of change in budget:

Decreased spending on janitorial contractors	45,000	(no longer done by contractor, but by own staff)
Decreased rental/lease revenue	-4,700	(possibly overbudgeted in '16)
Increased spending on fuel	-1,700	
<i>Below: administrative/reallocation causes:</i>		
Decreased budget for employment	44,038	(all staff now in budget #0360)
Administrative change: higher insurance	-35,312	(insurance allocation)
Increased spending R&M health centre	-3,500	(was not budgeted in 2016)
Other	-618	
	<u>43,208</u>	

Program 0197 Project: AANDC 2 Triplexes

Department: Assets department

Budget holder: Assets Manager

Services provided: Create two triplexes, as per the approved (2016) funding application. AANDC funds this project.

Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues		
xxxx-0197 AANDC Funding - 2 Triplexes	1,324,800	
	1,324,800	0
Expenses		
xxxx-0197 2 Triplexes - expenses	1,324,800	
	1,324,800	0
Surplus (Shortfall)	0	0

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	0	1,324,800	1,324,800
Budget 2016/2017	0	0	0
Change	0	1,324,800	1,324,800

Program 0360 Municipal Services

Department: Assets department

Budget holder: Assets Manager

Services provided: 1 - Road maintenance, including signage.
2 - Sewer services, storm water drainage
3 - Water services
4 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18: AS 4.3: Water Certification by Assets Personnel

	Budget 2017/2018	Budget 2016/2017
Revenues		
4175-0360 INAC - Targeted Funding		
4210-0360 NTC Funding - Drinking Water & Watershed	23,496	21,023
	23,496	21,023
Expenses		
6736-0360 Repairs & Maint - Storm Water System		80,000
6220-0360 Dues, Fees & Licenses	600	200
6260-0360 Freight & Courier		100
6280-0360 Fuel for Trucks	5,000	5,000
6300-0360 Garbage Collection	21,000	24,000
6320-0360 Gear & Safety Equipment	3,500	500
6420-0180 Insurance - Wharf	5,589	0
6420-0360 Insurance - Other	3,009	2,000
6500-0360 Materials & Supplies	5,000	5,000
6501-0360 Materials & Supplies - Road Maintenance	500	0
6503-0360 Materials & Supplies - Sanitation	2,500	2,500
6504-0360 Materials & Supplies - Water System	500	250
6620-0360 Office Supplies	1,500	2,000
6700-0360 Rent - Lab UDC Building	0	4,000
6720-0360 Repairs & Maintenance	4,000	4,000
6722-0360 Repairs & Maintenance - Trucks	4,000	5,000
6725-0360 Repairs & Maintenance - Roads/Signage	8,000	5,000
6730-0360 Repairs & Maint - Sanitation	4,000	5,000
6735-0360 Repairs & Maint - Water System	4,000	4,500
6810-0360 Small Tools/Equipment	1,000	500
7060-0360 Travel	4,000	3,000
7150-0360 Utilities - Sewer/Water/Overhead	78,910	80,400
7155-0360 Utilities - Sanitation System	39,459	12,500
6920-0360 Telephone/Internet/Fax	1,800	1,000
6960-0360 Training	3,750	1,000
7200-0360 Wages incl. Vacation Pay	137,592	89,283
7220-0360 Wages - EI CPP	9,054	8,174

7225-0360	WorkSafeBC Premiums	1,321	709
7230-0360	Wages - Health Insurance	10,250	0
7240-0360	Wages - Pension Plan	5,070	0
		<u>364,904</u>	<u>345,616</u>
	Surplus (Shortfall)	<u><u>-341,408</u></u>	<u><u>-324,593</u></u>

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-341,408	364,904	23,496
Budget 2016/2017	-324,593	345,616	21,023
Change	<u><u>-16,815</u></u>	<u><u>19,288</u></u>	<u><u>2,473</u></u>

Explanation of change in budget:

Increased spending on employment	-68,671	
Increased spending on utilities	-25,469	
Decreased spending on garbage collection	3,000	(overbudgeted in 2016)
Increased spending on gear, safety and equipm.	-500	
<i>Below: administrative/reallocation causes:</i>		
Repairs & Maintenance storm water system	80,000	(capital project was complete 2016)
Administrative change: higher insurance	-6,598	(insurance allocation)
Other	1,423	
	<u><u>-16,815</u></u>	

Program 0340 Emergency Response

Department: Assets department

Budget holder: Assistant Director of Operations

Services provided: 1 - Creation of an emergency response plan
2 - Fire response services (fire hall & fire volunteers)
3 - New services to be provided (see strategic objectives below).

Strategic objectives '17/'18: AS 4.4: Re-creation of YG Volunteer Fire Department

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6299-0340 Service Agreement with District [new]	6,000	0
6220-0340 Dues, Fees & Licenses	2,500	2,500
6260-0340 Freight & Courier	50	50
6280-0340 Fuel- Firetruck	750	750
6320-0340 Gear & Safety Equipment	15,000	15,000
6390-0340 Stipend - FireFighters	9,000	9,000
6420-0340 Insurance	4,510	3,000
6500-0340 Materials & Supplies	1,000	1,000
6720-0340 Repairs & Maintenance - Fire Hall	2,000	2,000
6725-0340 Repairs & Maintenance - Equipment		1,000
6800-0340 Security		1,000
6820-0340 Special Events & Gatherings	1,600	1,600
7080-0340 Travel	2,500	2,500
7150-0340 Utilities	2,500	2,500
7260-0340 Workshops	5,000	5,000
6920-0340 Telephone/Internet/Fax	1,600	1,600
6960-0340 Training	30,000	30,000
7225-0340 WorkSafeBC Premiums		90
	<u>84,010</u>	<u>78,590</u>
Surplus (Shortfall)	<u>-84,010</u>	<u>-78,590</u>

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-84,010	84,010	0
Budget 2016/2017	-78,590	78,590	0
Change	<u>-5,420</u>	<u>5,420</u>	<u>0</u>

Explanation of change in budget:

New initiative: emergency response agreement
Other

-6,000 (new agreement with District)
580
-5,420

Program 0171 Social Housing - Seven Units - CMHC

Department: Assets department

Budget holder: Assets Manager

Services provided: N/a in 2017/2018. In 2016/2017 this budget was used to track the final costs of building the 7 new units

Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6209-0171-4857 Project Construction SiteWork	<u>0</u>	<u>11,500</u>
Surplus (Shortfall)	<u>0</u>	<u>-11,500</u>

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	0	0	0
Budget 2016/2017	-11,500	11,500	0
Change	<u>11,500</u>	<u>-11,500</u>	<u>0</u>

Explanation of change in budget:

No budget needed in 2017/2018	<u>11,500</u> (project completed in 2016)
	<u>11,500</u>

Program (SH)150 Social Housing - CMHC

Department: Assets department

Budget holder: Assets Manager

Services provided: For government houses subject to a CMHC operating agreement:
 1 - Provides housing to eligible citizens, under YG's housing policies.
 2 - Repair and maintenance of government houses.

Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues		
4100-150 SH Rental Revenue	190,000	190,000
4240-150 SH Interest Income	2,000	2,000
4799-150 SH CMHC Operat. Agreem. #1 Loan Subsidy	24,668	0
4800-150 SH CMHC Operat. Agreem. #2 Loan Subsidy	57,900	138,840
4801-150 SH CMHC Operat. Agreem. #3 Loan Subsidy	35,686	0
	310,254	330,840
Expenses		
6000-150 SH Administration Fee		
6010-150 SH Audit Fees	5,000	5,000
6120-150 SH Bank Charges		600
6420-150 SH Insurance AON	21,027	19,484
6475-150 SH ANTC 0506 Mortgage		143,217
6740-150 SH Repairs & Maintenance	45,000	16,020
6930-150 SH Transfer to Replacement Reserve (agr. #1, #2, #3)	38,450	29,580
6940-150 SH Transfer to Operating Reserve		3,000
7150-150 SH Utilities	7,500	7,500
	116,977	224,401
Surplus (Shortfall)	193,277	106,439

Note:

As part of the year-end process, two cost transfers will be made from budget #0130 to budget (SH)150: (a) Salary, for a part of the Housing Coordinator's employment expenses; (b) An annual administration fee, charged by YG to the CMHC social housing program (2016/2017 actual charge was \$73,000, expensed to GL 6000-150). As well, amortization and interest included in loan payments related to the three Operating Agreements will also be charged here.

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	193,277	116,977	310,254
Budget 2016/2017	106,439	224,401	330,840
Change	<u>86,838</u>	<u>-107,424</u>	<u>-20,586</u>

Explanation of change in budget:

New initiative: housing inspections	-28,980	
Increased transfer to replacement reserve	-8,870	(due to new 7 cabins)
<i>Below: administrative/reallocation causes:</i>		
Administrative change: 2016 budget error	143,217	(loan mortgage payments)
Lower CMHC loan subsidies	-20,586	(over budgeted in 2016/2017)
Remove transfer for operating reserve	3,000	
Administrative change: higher insurance	-1,543	(insurance allocation)
Other	600	
	<u>86,838</u>	

Program 0131 Housing Rental Properties (Remax)

Department: Assets department

Budget holder: Assets Manager

Services provided: 1 - Rent out 6 houses in Ucluelet to citizens and non-citizens.
2 - Manage 2 parcels of land in Ucluelet.

Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues		
4730-0131 Rental Revenues Remax-managed Houses	72,000	72,000
	<u>72,000</u>	<u>72,000</u>
Expenses		
6080-0131 Bank Charges		2,500
6201-0131 Remax Property Management Fee	6,000	2,500
6300-0131 Garbage Collection	650	0
6420-0131 Insurance - Remax Houses	3,373	3,346
6640-0131 Property Taxes	15,000	17,000
6720-0131 Repairs & Maintenance (Inspections RFP 2017)	15,000	5,000
7150-0131 Utilities - Water	1,500	3,530
7155-0131 Utilities - Sewer	1,200	2,940
7160-0131 Utilities - Hydro	500	500
	<u>43,223</u>	<u>37,316</u>
Surplus (Shortfall)	<u>28,777</u>	<u>34,684</u>

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	28,777	43,223	72,000
Budget 2016/2017	34,684	37,316	72,000
Change	<u>-5,907</u>	<u>5,907</u>	<u>0</u>

Explanation of change in budget:

New initiative: housing inspections	-10,000	
Decreased spending on utilities	3,770	(over budgeted in 2016)
Increased spending on Remax management fee	-3,500	(under budgeted in 2016)
Eliminate bank charge fee	2,500	(over budgeted in 2016)
Decrease spending on property tax	2,000	(over budgeted in 2016)
Other	-677	
	<u>-5,907</u>	

Program 0450 Economic Development

Department: Assets department

Budget holder: Assets Manager

Services provided:

- 1 - Manages the government controlled economic development planning process (as per the economic development act)
- 2 - Applies for grants for economic development related opportunities, and for other programs
- 3 - Assists citizens with applications for forgivable loans, under the NEDC administered program

Strategic objectives '17/'18: n/a

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6200-0450 Consultant Fees	48,000	0
6220-0450 Payments to NEDC for Forgivable Loans Program	<u>32,715</u>	<u>0</u>
	<u>80,715</u>	<u>0</u>
Surplus (Shortfall)	<u>-80,715</u>	<u>0</u>

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-80,715	80,715	0
Budget 2016/2017	0	0	0
Change	<u>-80,715</u>	<u>80,715</u>	<u>0</u>

Explanation of change in budget:

Spending on EcDev contractors	-48,000 (was not budgeted for in 2016)
Spending NEDC for forgivable loans program	<u>-32,715 (was not budgeted for in 2016)</u>
	<u>-80,715</u>

Lands & Resources department: major budget changes, compared to the 2016/2017 budget

(A) Summary of the budgets for the various programs of this department

Program	2017/2018 Requested program budget amounts			For comparison: 2016/2017 program budgets		
	Requested Expenses	Non-FFA Revenues	Difference	Approved Expenses	Non-FFA Revenues	Difference
1200 Lands Management	496,778	0	-496,778	182,397	0	-182,397
0600 Fisheries Management	291,516	178,840	-112,676	167,040	85,598	-81,442
1201 Forestry Management	62,000	62,000	0	300,000	250,000	-50,000
0403 Project Effingham River Restoration	5,000	0	-5,000	0	0	0
0404 Project Clakamucus Site Remediation	24,400	0	-24,400	0	0	0
0406 Project Parks Canada Pacific Traverse Trail	20,000	20,000	0	0	0	0
	<u>899,694</u>	<u>260,840</u>	<u>-638,854</u>	<u>649,437</u>	<u>335,598</u>	<u>-313,839</u>

(B) Total change in the budget of this department

Requested program expenses 2017/2018	899,694
Prior year (2016/2017) approved expenses	649,437
Increase in requested program expenses	<u>250,257</u>
	so an increase in projected costs in this department
Projected program revenues (non-FFA) 2017/2018	260,840
Prior year (2016/2017) approved reven. (non-FFA)	335,598
	<u>-74,758</u>
	so a decrease in projected revenues in this department
Combined effect on YG's finances to explain	<u>325,015</u>
	(negative) = combined effect of increased costs, and somewhat lower revenues

(C) Summary list of causes of the change in the total budget of this department

Higher personnel costs (new staff)	128,083	increased costs
New initiatives (most are one-time expenses)	313,200	increased costs
Various other cost changes	<u>27,037</u>	increased costs
	468,320	
Administrative changes (e.g. starting to budget for fish license revenues, or reallocating Society costs)	<u>-143,305</u>	
	<u>325,015</u>	(negative) = combined effect of increased costs, and somewhat lower revenues

(D) Detailed list of causes of the change in the total budget of this department

Personell cost changes			
1200 Lands Management & 0600 Fisheries	New position: Assistant Lands Dpt Manager: salary & benefits	-50,780	
	New position: GIS Technician: salary & benefits	-51,877	
	Other (Lands Officer Trainee & casuals)	-25,426	
			<u>-128,083</u>
New initiatives, and cost/revenue changes			
0403 Project Effingham River Restoration	New initiative: Project Effingham River Restoration Interfor & CWFS (L2.2, Environmental Protection Act)	-5,000	
0600 Fisheries Management	New initiative: Increased spending for fish purchase/process/delivery	-122,300	
0600 Fisheries Management	New initiative: DFO and Maa-nulth Joint Project Activities (Maa-nulth Fisheries Committee)	-30,500	
0600 Fisheries Management	New initiative: Harvesting Plan (L2.1, L3, L4.3, Resources Harvesting Act)	-5,000	
0600 Fisheries Management	New initiative: Joint Harvesters' Meeting (L4.3, Resources Harvesting Act)	-3,000	
0600 Fisheries Management	Increased FFA targeted fisheries implem. funding	3,242	
0600 Fisheries Management	Less rent costs of Nahmint boat (assuming it is bought), net of increased R/M costs	4,600	
1200 Lands Management	Increased spending on small tools and equipment/gear (digital, L1, L5)	-10,500	
1200 Lands Management	New initiative: Implementation Zoning and Structures Act (L2.1)	-10,000	
1200 Lands Management	New initiative: Place name web map (L4.1)	-10,000	
1200 Lands Management	New initiative: Archaeological site protection budget (BC Heritage Act)	-10,000	
1200 Lands Management	New initiative: Land Registry Office and Title transfer fees (Land Act)	-8,000	
1200 Lands Management	New initiative: Archive and data storage budget (L5.1, Land Act)	-5,000	
1200 Lands Management	New initiative: Signage for Treaty Lands (L4.2, Land Act)	-5,000	
1200 Lands Management	Increased spending on legal fees - general lands issues (L1.1)	-5,000	
1200 Lands Management	Increased spending on consulting (L2.1, L3, Resources Harvesting Act)	-8,000	
1201 Forestry Management	New initiative: Increased legal costs: for forestry act (L1.1)	-30,000	
1201 Forestry Management	New initiative: Silviculture accrual for the completion of the Nahmint cutblock (L1.1)	-22,000	
1201 Forestry Management	New initiative: Create forestry management plan (L1.1, draft: Forestry Act)	-10,000	
0404 Project Clakamucus Site Remediation	New initiative: legal costs regarding TARR for Specific Claim for Clakamucus & Nahmint (Environmental Protection Act)	-14,400	
0404 Project Clakamucus Site Remediation	New initiative: legal costs regarding remediation of site contamination (INAC/BC, Environmental F	-10,000	
Administrative changes (not a change in spending)			
0600 Fisheries Management	Increased revenue: fish licenses (not budgeted for in 2016/2017)	90,000	
0600 Fisheries Management	Administrative change: part of contribution to Maa-nulth treaty society	-28,933	
0600 Fisheries Management	Aquatrust service agreement (not budgeted for in 2016/2017)	-5,683	
1200 Lands Management	Administrative change: part of contribution to Maanulth Treaty Society	-64,079	
1201 Forestry Management	Decreased budgeted costs (in 2016/2017, amount was budgeted for Hitacu Creek Secondary Road, net of change in projected logging revenues)	152,000	
Other			
		-24,379	
		<u>-325,015</u>	

Program 1200 Lands Management

Department: Lands & Resources department

Budget holder: Lands Manager

Services provided:

- 1 - The Land Act (Lands Registry Forms Regulation, YG Titled Land Transfer Regulation)
- 2 - The Planning and Land Use Management Act
- 3 - The Resources Harvesting Act (Wildlife and Migratory Birds Regulation, Fisheries Regulation, High Capacity Fisher Forms Amending Regulation)
- 4 - The Environmental Protection Act
- 5 - The Official Community Plan Act
- 6 - The Zoning and Structures Act
- 7 - The Subsurface Resources Act (Subsurface Resources Regulation)
- 8 - The Building and Development Authorization Act (Building Forms Regulation)

Strategic objectives '17/'18:

- A 5.1: Assess and develop capacity building plans for all current/future staff and funding for education
- L 1.1: Develop a strategy to manage resources sustainably
- L 1.2: Participate in management and decision-making on YG Traditional Territory (e.g. Important Harvest Areas)
- L 2.1: Develop plans that are required in the OCP Act of include Watershed Protection
- L 4.1: Preserve place names information and make the accessible to YG citizens
- L 4.2: Install signage on Traditional Territory and Treaty Land borders and significant sites
- L 4.3: Promote and teach traditional harvest activities
- L 5.1: Design efficient and slim administration processes, favouring the use of modern technology and reducing the amount of paper consumption

	Budget 2017/2018	Budget 2016/2017
Revenues	0	0
Expenses		
6200-1200 Consulting Fees	10,000	2,000
6205-0600 Contribution to the Maa-nulth Treaty Society	64,079	(50,000) #2310
6480-1200 Legal Fees	10,000	5,000
6220-1200 Dues, Fees & Licenses	500	0
6260-1200 Freight & Courier		100
6280-1200 Fuel for Truck (Patrol)	3,000	3,000
6500-1200 Materials & Supplies		1,000
6580-1200 Meeting Costs		1,000

6620-1200	Office Supplies (new computers/ desks)	5,000	6,508
6625-1200	Official Community Plan		1,000
6720-1200	Repairs & Maintenance		2,500
6810-1200	Small Tools/Equipment (GPS, Ipads, Gear)	11,500	1,000
7060-1200	Travel Staff	3,000	750
7065-1200	Travel - Manager	1,500	1,000
7280-1200	Workshops Outside-Lands		1,000
6901-1200	Zoning and Structures Act Implementation [new]	10,000	0
6902-1200	YG Land Title Registry Office and Transfer Fees [new]	8,000	0
6903-1200	Place Name Web Map [new]	10,000	0
6904-1200	Signeage (Treaty Lands) [new]	5,000	0
6905-1200	Archive and Data Storage [new]	5,000	0
6906-1200	Archeol. & Cult. Site Protect. (BC Herit. Act) [new]	10,000	
6920-1200	Telephone/Internet/Fax	2,400	750
6960-1200	Training and Development	28,000	0
7200-1200	Wages incl. Vacation Pay	263,991	131,200
7220-1200	Wages - EI CPP	16,568	10,889
7225-1200	WorkSafeBC Premiums	2,534	800
7230-1200	Wages - Health Insurance	14,579	6,500
7240-1200	Wages - Pension Plan	12,127	6,400
		<u>496,778</u>	<u>182,397</u>
	Surplus (shortfall)	<u><u>-496,778</u></u>	<u><u>-182,397</u></u>

Note:

Specification of training costs:

VIU environmental technician certificate (officer, trainee)	15,000
SWRT, upgrade courses (officer, trainee)	5,000
Highschool diploma & GIS courses (GIS trainee)	5,000
VIU/FREP/arch field courses (seasonal / on-call staff)	3,000
	<u>28,000</u>

Travel costs re: Manager:

Reasonable Opportunity Agreement Technical Advisory Group; Field reviews for Important; Harvest Area engagements; Maa-nulth Working Group Meetings; Workshops and Trainings

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Expense budget 2017/2018	-496,778	496,778	0
Expense budget 2016/2017	-182,397	182,397	0
Change	<u>-314,381</u>	<u>314,381</u>	<u>0</u>

Explanation of change in budget:

Increased spending on employment	-183,660		
Increased spending on training (in 2016/2017, \$15,000 was budgeted in #0600)	-28,000	(actual increase \$13,000)	
New initiative: signage budget	-5,000	(15k postponed to 2018)	
Increased spending on small tools and equipm.	-10,500		
New initiative: make zoning and structures act	-10,000		
New initiative: place name web map	-10,000		
New initiative: site protection budget	-10,000		
New initiative: land title registry office and transfer f	-8,000		
Increased spending on consulting	-8,000		
Increased spending on legal fees	-5,000		
New initiative: archive and data storage budget	-5,000		
<i>Below: administrative/reallocation causes:</i>			
Administrative change: portion of contribution to Maa-nulth treaty society	-64,079	(reallocation: in 2016/2017, all MNTS membership fees were in budget #2100 in Admin)	
Other	32,858		
	<u>-314,381</u>		

Program 1201 Forestry Management

Department: Lands & Resources department

Budget holder: Lands Manager

Services provided: Set strategic goals for a sustainable management of YG forest resources and develops, and implements a Forestry Act.

Strategic objectives '17/'18: L 1.1: Develop a strategy to manage resources sustainably

	Budget 2017/2018	Budget 2016/2017 (budget #0180)
Revenues		
4000-1201 Probyn Forestry Revenues (net)	62,000	
4000-0180 R/W Timber		250,000
	62,000	250,000
Expenses		
6479-1201 Forestry Management Plan	10,000	
6480-1201 Legal Costs	30,000	
6481-1201 Silviculture Accrual	22,000	
6xxx-0180 Hitacu Creek Secondary Road Project		300,000
	62,000	300,000
Surplus (shortfall)	0	-50,000

Notes:

- 1 - The above revenues relate to the following cutblocks on Treaty Settlement Lands:
 - Nahmint
 - Hitacy Road Bypass
 These cutblocks are managed by the government, not by YFN Forestry Ltd. Probyn has a contract with the YG Government, not with YFN Forestry Ltd
- 2 - The 2016 revenues and expenses associated with cutblock 242407, license A78075 (also known as the 'helicopter cutblock) are fully accounted for in YFN Forestry Ltd, because that license was issued to YFN Forestry Ltd, and is on crown land.

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	0	62,000	62,000
Budget 2016/2017	-50,000	300,000	250,000
Change	<u>50,000</u>	<u>-238,000</u>	<u>-188,000</u>

Explanation of change in budget:

New initiative: create Forestry Management Plan	-10,000	(Western Forest Products proposal investment)
Increased legal costs: for assistance forestry	-30,000	
Increased silviculture costs for Nahmint block	-22,000	
<i>Below: administrative/reallocation causes:</i>		
Decreased projected timber/logging revenues	-148,000	
In 2017/2018 no amount for Hitacu Creek	260,000	
Secondary Road Project spending etc.	<u>50,000</u>	

Program 0600 Fisheries

Department: Lands & Resources department

Budget holder: Lands Manager

Services provided: 1 - Implements the domestic food fish program for citizens.
2 - Fulfills the Resources Harvesting Act (Fisheries Regulation, High Capacity Fisher Forms Amending Regulation)

Strategic objectives '17/'18: L 1.1: Develop a strategy to manage resources sustainably
L 2.2: Restoration of key ecosystems and important harvest sites
L 3.1: Develop Annual Fisheries plan that outlines Domestic Fish Food Program and Distribution Policy
L 3.2: Increase fish processing capacity in the Community
L 4.3: Promote and teach traditional harvest activities

	Budget 2017/2018	Budget 2016/2017
Revenues		
4160-0600 Implementation Funding	88,840	85,598
4210-0600 Fishing License Revenues	90,000	0
4780-0600 Recovery of Costs	0	0
	178,840	85,598
Expenses		
6110-0600 Capital Purchases - Comp/Office Equip		2,000
6200-0600 Consulting Fees	5,500	2,000
6205-0600 Contribution to the Maa-nulth Treaty Society	28,933	was in #2100
6280-0600 Fuel Boats (Patrols)	5,000	1,500
6420-0600 Insurance		0
6500-0600 Materials & Supplies	1,000	1,500
6620-0600 Office Supplies		100
6630-0600 Project Expenses - Crab Survey		500
6631-0600 Herring Survey Expenses		500
6700-0600 Rent Nahmint Boat	0	12,200
6720-0600 Repairs & Maintenance	9,600	2,000
6870-0600 Service Agreement Aquatrust	5,683	0
6940-0600 Fish Purchasing	197,300	75,000
xxxx-0600 Fish Processing	t.b.d.	
xxxx-0600 Fish Delivery Costs (Travel and Shipping)	t.b.d.	
7060-0600 Travel - Staff		4,000
6970-0600 Harvest Plan development and training [new]	5,000	
6971-0600 DFO and Maa-nulth Joint Project Activities [new]	30,500	0
6972-0600 Joint Harvesters' Meeting [new]	3,000	
6960-0600 Training		15,000
6920-0600 Telephone/Internet/Fax		740
7200-0600 Wages incl. Vacation Pay		50,000
	291,516	167,040
Surplus (shortfall)	-112,676	-81,442

Note:

Fish quota (maximum quote under treaty)

A - Buying fish \$197,300	197,300
B - Processing (staff, space, St. Jean's): amount depends on (A)	to be determined
C - Delivery costs: amount depends on (A)	to be determined
	<u>197,300</u>

Domestic food fish allocations 2017:

Species	Total	30%-Fishermen	70%-Food Fish	Price per unit	Total
Halibut	21,450 lbs	6,450 lbs	15,000 lbs	\$ 2.00/lbs	30,000
Sockeye	10,000 pc	3,000 pc	7,000 pc	6.00/pc	42,000
Chum	4,300 pc	1,300 pc	3,000 pc	5.00/pc	15,000
Ocean Chinook	5,700 pc	1,700 pc	4,000 pc	9.50/pc	38,000
Ocean Coho	4,300 pc	1,300 pc	3,000 pc	8.00/pc	24,000
Terminal Chinook	2,850 pc	850 pc	2,000 pc	9.50/pc	19,000
Terminal Coho	2,650 pc	800 pc	1,850 pc	8.00/pc	14,800
Sablefish	1,400 lbs	400 lbs	1,000 lbs	2.00/lbs	2,000
Rockfish	7,150 lbs	2,150 lbs	5,000 lbs	1.00/lbs	5,000
Lingcod	7,150 lbs	2,150 lbs	5,000 lbs	1.50/lbs	7,500
					<u>197,300</u>

*Processing and shipping costs are not included.

Variance analysis:

Comparison of budgets:

	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-112,676	291,516	178,840
Budget 2016/2017	-81,442	167,040	85,598
Change	<u>-31,234</u>	<u>124,476</u>	<u>93,242</u>

Explanation of change in budget:

Increased spending for fish for citizens	-122,300	
New initiative: DFO and Maa-nulth project	-30,500	
New initiative: harvest plan	-5,000	(15k postponed to 2018)
Increased spending on fuel for boat patrols	-3,500	
New initiative: joint harvesters' meeting	-3,000	
No longer rent costs for Nahmint boat	12,200	
Increased budget for R&M Nahmint boat	-7,600	
Increased FFA targeted fisheries implem. funding	3,242	
<i>Below: administrative/reallocation causes:</i>		
Increased revenue: fish licenses	90,000	(in 2016/2017 no fish license revenues were budgeted)
Reallocation: all staff costs now in #1200 Lands	50,000	
Reallocation: all training costs now in #1200	15,000	
Administrative change: portion of contribution to Maa-nulth treaty society	-28,933	(reallocation: in 2016/2017, all MNTS membership fees were in budget #2100 in Admin)
Aquatrust service agreement	-5,683	(in 2016/2017, not budgeted)
Other	4,840	
	<u>-31,234</u>	

Program 0403 Project Effingham River Restoration

Department: Lands & Resources department

Budget holder: Lands Manager

Services provided: Restore critical fish habitat in the Effingham River, together with Central Westcoast Forest Society and Interfor

Strategic objectives '17/'18: L 2.2: Restoration of key ecosystems and important harvest sites

	Budget 2017/2018	Budget 2016/2017
Revenues	0	0
Expenses		
6280-0403 Fuel	5,000	0
	5,000	0
Surplus (shortfall)	-5,000	0

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-5,000	5,000	0
Budget 2016/2017	0	0	0
Change	-5,000	5,000	0

Explanation of change in budget:

New initiative: Project Effingham River Restor.	-5,000
	-5,000

Program 0404 Project Clakamucus Site Remediation

Department: Lands & Resources department

Budget holder: Lands Manager

Services provided: 1 - Remediate Clakamucus and the foreshore "in-fill" lands
2 - Specific Claim

Strategic objectives '17/'18: L 2.2: Restoration of key ecosystems and important harvest sites

	Budget 2017/2018	Budget 2016/2017
Revenues	<u>0</u>	<u>0</u>
Expenses		
6480-0404 Legal Costs	<u>24,400</u>	<u>0</u>
Surplus (shortfall)	<u><u>-24,400</u></u>	<u><u>0</u></u>

Note:

The revenues and other expenditures for this project cannot yet be reasonably estimated, because negotiations with INAC and BC are on-going at this point.

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	-24,400	24,400	0
Budget 2016/2017	0	0	0
Change	<u><u>-24,400</u></u>	<u><u>24,400</u></u>	<u><u>0</u></u>

Specification of legal costs:

New initiative: legal costs regarding TARR for Specific Claim for Nahmint & logging on former Cowishil IR and Elhateese IR	-14,400
New initiative: legal costs remediation of site contamination	-10,000
	<u><u>-24,400</u></u>

Program 0406 Project Parks Canada Pacific Traverse Trail

Department: Lands & Resources department

Budget holder: Lands Manager

Services provided: Performs activities under the engagement process with Parks Canada (Elders Working Group, participation in field work)

Strategic objectives '17/'18: L 1.2: Participate in management and decision-making on YG Traditional Territory (e.g. Important Harvest Areas)

	Budget 2017/2018	Budget 2016/2017
Revenues		
4780-0406 Recovery of Costs	20,000	0
	20,000	0
Expenses		
6580-0406 Meeting Costs - Parks	10,000	0
7200-0406 Wages (incl. Vacation Pay), EI & CPP	10,000	0
	20,000	0
Surplus (shortfall)	0	0

Variance analysis:

<i>Comparison of budgets:</i>	<i>Total Change</i>	<i>Expenses</i>	<i>Revenues</i>
Budget 2017/2018	0	20,000	20,000
Budget 2016/2017	0	0	0
Change	0	20,000	20,000

Five Year Forecast

	Note	Budget 2017/2018	Projection 2018/2019	Projection 2019/2020	Projection 2020/2021	Projection 2021/2022	Projection 2022/2023
AANDC related Chapter 16 Transfers	(1)	Transferred to Settlement Trust - net zero effect on YG operating budgets					
Transfers to the Implementation Fund	(2)	Transferred to Implement. Fund - net zero effect on YG operating budgets					
Funding of TCA bank account	(3)	-129,000	-129,000	-129,000	-129,000	-129,000	-129,000
Debt payments (net)	(4)	-245,191	-245,191	-245,191	-228,794	-212,396	-212,396
Program Delivery:							
AANDC FFA funding	(5)	4,040,124	4,120,926	4,203,345	4,287,412	4,373,160	4,460,623
Departmental program budgets	(6)	-4,617,598	-4,352,950	-4,440,009	-4,528,809	-4,619,385	-4,711,773
One time applied revenues	(7)	550,000					
Transfers to YG's commercial holdings	(8)	-382,323	See note (8)				
Distributions from YG's holdings	(9)	See note (9)					
Withdrawals from the Implem. Fund	(10)	783,988	606,214	610,854	599,191	587,621	592,545
Other government revenues	(11)	See note (11)					
Balance		0	0	0	0	0	0

Notes:

- (1) AANDC's time-limited 'Chapter 16' capital payments are transferred to the Settlement Trust, and have no net effect on YG's operating budgets. Fiscal year 2020/2021 is the last year YG will receive Chapter 16 capital transfers (and transfer this to the Settlement Trust). The annual amounts are \$2.6 million, with \$0.5 million automatically applied to YG's treaty negotiation loan balance, leaving annual net transfers to the Settlement Trust of \$2.1 million.
- (2) AANDC's time-limited implementation fund transfers are transferred to the Implementation Fund, and have no net effect on YG's operating budgets. Fiscal year 2018/2019 is the last year YG will receive the annual \$439,997 implementation fund transfer. The amounts received in 2017/2018 and 2018/2019 will be transferred to the Implementation Fund in full.
- (3) YG has no capital asset management plan (this is under development) and thus has no projection for future infrastructure needs, and associated monies to be set aside in the Tangible Capital Assets bank account. Please note that the amounts to be set aside will need to be determined in the context of potential other sources of capital/infrastructure financing, such as debentures, and own source revenues. For this five year future planning the 2017/2018 level of funding is used. The future amounts will be determined based on the identified needs in the capital asset management plan, and future infrastructure financing policies. Capital purchases are paid out of the TCA bank account.

- (4) Shown are the net payments, after deduction for treaty negotiation loan payments (automatically deducted from AANDC's Chapter 16 transfers), and the annual receipt of \$350,000 from the Settlement Trust to support YG with paying the government loan. Under the current agreement with the Settlement Trust, the last year of the annual support payments of \$350,000 is 2019/2020. The above forecast schedule assumes that the current arrangement will be renewed by then i.e. that the annual support continues.
- (5) AANDC's Fiscal Financing Agreement are 5 year funding agreements. The amounts on this line are for the non-targeted funds which are the 'block' funding amounts, the resource revenue sharing amounts, and the community development amounts. The 'targeted' funding (e.g. for fisheries) are part of the departmental program budgets (in effect reduce those forecasted program expense amounts).
- (6) Projected expenses of each of the programs and services delivered, minus targeted funding (NTC, BC Government, AANDC-fisheries etc.).
The projections for 2018/2019 to 2022/2023 are based on the 2017/2018 budgets excluding the roughly \$350,000 one-time policy initiatives included in the 2017/2018 budget, plus projected inflation.
The actual future departmental budgets are dependent on the future program/service levers as determined by the YG legislature.
- (7) This concerns the one-time logging revenues based on the government contract with a logging company. Two of the cutblocks covered in that contract are accounted for in YG, with the third being accounted for in YFN Forestries Inc. (as the original license was issued to that entity by the BC government).
- (8) YG's commercial holdings have been receiving cash support in the last few years. In 2016/2017, \$525,000 was transferred to YG's holdings. The projected cash need in 2017/2018 is determined by the holdings at \$382,383. It is unknown what amounts YG will be asked in the fiscal years after 2017/2018.
- (9) YG's commercial entities have until now not provided distributions to YG. It is unknown when the holdings will become profitable.
- (10) The purpose of the Implementation Fund is to support YG's program and service delivery. The actual future withdrawals are dependent on the legislature's choices about program and service delivery, and other amounts in the budget e.g. transfers to the commercial entities / distributions from the commercial entities, and possible other revenues (see note 11).
- (11) Future new taxation revenues e.g. income taxation, property taxation, commodity taxation, lease revenues, etc. These depend on future YG policy development and future YG laws and regulations in these areas.

Cross-reference between the draft strategic plan and the budget 2017/2018

GOAL 01: PROACTIVE COMMUNICATIONS	In program budget:
Objective # O 1.1: Update Citizen Registry Database	0800 Citizenship Registry
Objective # O 1.2: Hire Public Relations Officer	0104 Communications
Objective # O 1.3: Formalize inter-departmental communications that includes Economic Development	0104 Communications
Objective # O 1.4: Compare communications strategies of other Nations	0104 Communications
Objective # O 1.5: Develop communication process and boundaries between Portfolio holder and Department Managers	0104 Communications
Objective # O 1.6: Celebration of Community Successes	0250 Community and Cultural Events
Objective # O 1.7: Creation of Community Engagement Coordinator Position	0250 Community and Cultural Events
Objective # O 1.8: Coordination of Department Specific Communication Plans	0104 Communications
GOAL A1: SUPPORT THE WORK OF THE YUULU?IL?ATH LEGISLATURE	In program budget:
Objective # A 1.1: Complete the policies and processes of the approved Acts and Regulations	0102 Legislative
Objective # A 1.2: Documents and Reports Packages for Legislature and Executive meetings completed and released 3 business days prior to meeting.	0102 Legislative
Objective # A 1.3: Complete 3 outstanding Acts and 1 Regulation	0102 Legislative
Objective # A 1.4: Plan and prioritize development of new Acts and amendments to existing Acts	0102 Legislative
GOAL A2: LEGISLATIVE PORTFOLIO REVIEW	In program budget:
Objective # A 2.1: Review and assess current Executive Portfolios; and add to existing portfolios	0102 Legislative
GOAL A3: CITIZEN ENGAGEMENT	In program budget:
Objective # A 3.1: Ensure all citizens (on/off TSL) are recognized and engaged with the YUULU?IL?ATH Government	0800 Citizenship Registry 0104 Communications 0402 Interfor Relationship Agreement
GOAL A4: IMPLEMENT AND REPORT ON THE WORK OF THE LEGISLATURE	In program budget:
Objective # A 4.1: Improve Communications	0104 Communications, 0102 Legislative
Objective # A 4.2: Legislature review their workplan at each meeting	0102 Legislative
GOAL A5: DEVELOP AND MAINTAIN A HIGH PERFORMING ORGANIZATION	In program budget:
Objective # A 5.1: Assess and develop capacity building plans for all current/future staff and funding for education	0100 Administration 0210 Community Services Administration 0101 Asset Management 1200 Lands Management
Objective # A 5.2: Work with Community Services to develop capacity building policies and plans for citizens and staff (to include updating of post-secondary policy)	0553 Post Secondary Education 0570 Occupational Skills
GOAL A6: DEVELOP CAPACITY DEVELOPMENT PLANS FOR THE LEADERSHIP	In program budget:
Objective # A 6.1: Arrange workshop on Roles and Responsibilities for all Legislative members	0102 Legislative
GOAL A7: UPHOLD YUULU?IL?ATH GOVERNMENT LAWS	In program budget:
Objective # A 7.1: Review and assess all YUULU?IL?ATH Government laws and regulations	0102 Legislative
Objective # A 7.2: Establish enforcement capacity for YUULU?IL?ATH Government laws and regulations	0100 Administration
GOAL F1: SUSTAINABLE FINANCIAL PRACTICES AND REPORTING	In program budget:
Objective # F 1.1: Provide on-going services to Department Managers and Executive	0100 Administration
Objective # F 1.2: Compliance with various Acts, Regulations and Audit Requirements	0100 Administration
Objective # F 1.3: Creation and Execution of Long-term Financial Planning processes	0100 Administration
GOAL AS1: PROACTIVE ASSETS DEPARTMENT COMMUNICATIONS	In program budget:
Objective: # AS 1.1: Develop Assets Communications Plan	0101 Asset Management
Objective: # AS 1.2: Execute Plan on Community Social Media and Print	0104 Communications 0101 Asset Management
GOAL AS2: DRINKING WATER PROTECTION	In program budget:
Objective: # AS 2.1: Create an Emergency Water Response and Water Contingency Plans	0320 Community Buildings
GOAL AS3: DEVELOP 5 YEAR RESIDENTIAL HOUSING PLAN	In program budget:
Objective # AS 3.1: Creation of Housing Plan to address near and future Housing requirements	0130 Housing (non-CMHC)
GOAL AS4: MAINTAIN AND MANAGE YUULU?IL?ATH ASSETS EFFICIENTLY AND EFFECTIVELY	In program budget:
Objective # AS 4.1: Develop and Asset Management Plan	0101 Asset Management
Objective # AS 4.2: Develop a Canadian Emissions and Energy Plan	0320 Community Buildings

Objective # AS 4.3: Water Certification by Assets Personnel	0360 Municipal Services
Objective # AS 4.4.: Re-creation of YUULU?IK?ATH Volunteer Fire Dept.	0340 Emergency Response
Objective # AS 4.5: Conduct a Power Audit and Water Audit	0320 Community Buildings
GOAL CS1: EVALUATION OF COMMUNITY SERVICES DEVELOPMENT 5 YEAR PROGRAMS	In program budget:
Objective # CS 1.1: Initiate an independent review of CSD Programming over past 5 years > next 5 years	0210 Community Services Administration
Objective # CS 1.2: Regular and Improved Communication of CSD Activities	0104 Communications 0210 Community Services Administration
Objective # CS 1.3: Monthly YG Meetings, Social Development, Education Health & Wellness Events Calendar	0210 Community Services Administration
Objective # CS 1.4: Development of a Personal Education and Personal Development Program	0210 Community Services Administration
Objective # CS 1.5: Annual Fiscal Financial Agreement Report on Health & Community Services	0210 Community Services Administration
Objective # CS 1.6: Yuulu?ik?ath Community Bus Service as a Social Enterprise	
Objective # CS 1.7: CDL Language Preservation Project	1170 Language
Objective # CS 1.8: Hiring of a Community Services Assistant Manager for SEEDS & Education	0550 Elem. & Second. School Supp. & Adult Educ.
Objective # CS 1.9: Bi-Annual Update of CSD Services Map	0210 Community Services Administration
Objective # CS 1.10: Review of the NTC Health Services Agreement	0210 Community Services Administration
Objective # CS 1.11: Finalization of Yuulu?ik?ath Social Development (SEEDS) Policy	0860 Income Assistance
Objective # CS 1.12: Annual Education Plan and Service Descriptions	0550 Elem. & Second. School Supp. & Adult Educ.
Objective # CS 1.13: Annual Youth & Recreation Plan and Service Descriptions	0290 Youth and Recreation
Objective # CS 1.14: Annual Health and Wellness Plan and Service Descriptions	0210 Community Services Administration
Objective # CS 1.15: Annual Language, Culture and Elder Plan and Service Descriptions	0210 Community Services Administration
Objective # CS 1.16: Annual Child Protection Plan and Service Descriptions	0275 Child and Family Services
Objective # CS 1.17: Annual Social Development Plan and Service Descriptions	0860 Income Assistance
Objective # CS 1.18: Monthly YG Meetings, Social Development, Education Health & Wellness Events Calendar	0210 Community Services Administration
Objective # CS 1.19: Explore establishment of Quarterly Traditional Healing Retreats	0250 Community and Cultural Events
Objective # CS 1.20: Creation of Traditional Foods Skills Course for Women	0250 Community and Cultural Events
Objective # CS 1.21: Registered Education Savings Plans set-up for Families with Children	0550 Elem. & Second. School Supp. & Adult Educ.
GOAL L1: ADHERE TO YG ACTS AND REGULATIONS RELEVANT TO LANDS AND RESOURCES	In program budget:
Objective # L 1.1: Develop a strategy to manage resources sustainably	1200 Lands Management 0600 Fisheries Management 1201 Forestry Management
Objective # L 1.2: Participate in management and decision-making on Yuulu?ik?ath Traditional Territory (e.g. Important Harvest Areas)	1200 Lands Management 0406 Project Parks Canada Pacific Traverse Trail
GOAL L2: MANAGE LANDS AND RESOURCES CONSISTENT WITH THE OFFICIAL COMMUNITY PLAN	In program budget:
Objective # L2.1: Develop plans that are required in the OCP Act to include Watershed Protection	1200 Lands Management
Objective # L2.2: Restoration of key ecosystems and important harvest sites	0600 Fisheries Management 0403 Project Effingham River Restoration 0404 Project Clakamucus Site Remediation
GOAL L3: IMPROVE DOMESTIC AND COMMERCIAL FISHERIES ACTIVITES	In program budget:
Objective # L3.1: Develop Annual Fisheries plan that outlines Domestic Food Fish Program and Distribution Policy	0600 Fisheries Management
Objective # L3.2: Increase fish processing capacity in the Community	0600 Fisheries Management
GOAL L4: STRENGTHEN THE CONNECTION BETWEEN YUULU?IK?ATH CITIZENS AND THEIR LANDS	In program budget:
Objective # L4.1: Preserve place names information and make them accessible for YUULU?IK?ATH citizens	1170 Language 1200 Lands Management
Objective # L4.2: Install signage on Traditional Territory and Treaty Land borders and significant sites	1170 Language 1200 Lands Management
Objective # L4.3: Promote and teach traditional harvest activities	0250 Community and Cultural Events 1200 Lands Management 0600 Fisheries Management
GOAL L5: IMPROVE LANDS AND RESOURCES DATA MANAGEMENT	In program budget:
Objective # L5.1: Design efficient and slim administration processes, favoring the use of modern technology and reducing the amount of paper consumption	1200 Lands Management