

SADDLE LAKE CREE NATION
ANNUAL EXPENDITURE BY-LAW, 2025

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Saddle Lake Cree Nation has enacted the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015*, respecting taxation for local purposes on reserve; and

C. The Council of the Saddle Lake Cree Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE, the Council of the Saddle Lake Cree Nation duly enacts as follows:

1. This By-law may be cited as the *Saddle Lake Cree Nation Annual Expenditure By-law, 2025*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Saddle Lake Cree Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2025 and ending December 31, 2025, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10.(1) The Schedule attached to this By-law, and any Appendices, forms part of and is an integral part of this By-law.

(2) A reference to the Schedule is a reference to the Schedule to this By-law.

11. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 16 day of April, 2025,

at Saddle Lake, in the Province of Alberta.

A quorum of Council consists of Five (5) members of Council.

Jason Whiskeyjack, Chief

John Large, Councillor

Kevin Delver, Councillor

Eric Shirt, Councillor

James Steinhauer, Councillor

Maryjane Cardinal, Councillor

Pauline Hunter, Councillor

Charles Cardinal, Councillor

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|---------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 290,157.30 |

TOTAL REVENUES	\$ 290,157.30
-----------------------	----------------------

PART 2: EXPENDITURES

- | | |
|------------------------------------|--------------|
| 1. General Government Expenditures | |
| b. General Administrative | \$ 8,704.72 |
| c. Other General Government | \$ 15,000.00 |
| 2. Protection Services | |
| 3. Transportation | |
| a. Roads and Streets | \$161,551.01 |
| 4. Recreation and Cultural Service | |
| 5. Community Development | |
| d. Economic Development Program | \$96,000.00 |
| 6. Environment Health Services | |
| 7. Fiscal Services | |
| e. Other Fiscal Services | \$ 6,000.00 |
| 8. Other Services | |
| 9. Contingency Amounts | \$ 2,901.57 |

TOTAL EXPENDITURES	\$290,157.30
---------------------------	---------------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|---------|
| 1. Accumulated Surplus – Local revenues carried forward from the previous budget year | \$ 0.00 |
| 2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year | \$ 0.00 |

BALANCE	\$ 0.00
----------------	----------------