



FIRST NATIONS TAX COMMISSION
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Opaskwayak Cree Nation in the Province of Saskatchewan,

OPASKWAYAK CREE NATION ANNUAL EXPENDITURE LAW, 2025

Dated at Kamloops, British Columbia this 15th day of May, 2025.



Chief Commissioner C.T. (Manny) Jules
On behalf of the First Nations Tax Commission



**OPASKWAYAK CREE NATION
ANNUAL EXPENDITURE LAW, 2025**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Chief and Council of the First Nation has made a property assessment law and a property taxation law;
- C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and
- D. The Chief and Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Chief and Council of the Opaskwayak Cree Nation duly enacts as follows:

- 1. This Law may be cited as the *Opaskwayak Cree Nation Annual Expenditure Law, 2025*.
- 2. In this Law:

“**Act**” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, 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 a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“**Assessment Law**” means the *Opaskwayak Cree Nation Property Assessment Law, 2019*;

“**Chief and Council**”, has the same meaning as “council” in the Act;

“**First Nation**” means the Opaskwayak Cree Nation, being a band named in the schedule to the Act;

“**Law**” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“**Local Revenues**” means money raised by the First Nation under a local revenue law and payments

made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“**Property Taxation Law**” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“**Taxation Law**” means the *Opaskwayak Cree Nation Property Taxation Law, 2019*;

3. The First Nation’s annual budget for the budget year beginning January 1, 2025, and ending December 31, 2025, is attached as a Schedule 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 or in accordance with section 13.1 of the Act.
5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.
6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Chief and Council must amend this Law in accordance with Chief and Council procedure and the requirements of the Act.
7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
10. This 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.
- 11.(1) The Schedule attached to this Law, includes any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Chief and Council on the 24th day of MARCH, 2025, at OPASKWAYAK, in the Province of MANITOBA.

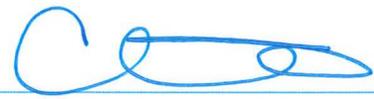
A quorum of Chief and Council consists of five (5) members of Chief and Council.


Maureen Brown, Chief


Justin Spence, Councillor

Savanna Henderson, Councillor


Edwin Jebb, Councillor


Courtney Hester, Councillor


Christopher Young, Councillor

Dale Knutson, Councillor


John Paul Martin, Councillor

Franklin Young, Councillor

**SCHEDULE
OCN ANNUAL LAND TAX BUDGET 2025**

PART 1: REVENUES

1. Local revenues to be collected in budget year:

a. Property Tax Revenues	\$431,284.00
b. Grant-in-Lieu of taxes	\$277,696.00
c. Penalties	\$ 25,750.00
d. Other	\$ 35,000.00

TOTAL REVENUES **\$769,730.00**

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative

1. Council Administration \$15,000.00

b. General Administrative

1. Salaries	\$131,971.00
2. Severance (Retirement)	\$ 90,000.00
3. Staff Appreciation	\$ 400.00
4. Benefits	\$ 23,755.00
5. Employee Assistance Programs	\$ 120.00
6. Office Administrative	\$ 73,622.00
7. Legal	\$ 10,000.00
8. Audit	\$ 12,000.00
9. Enforcement	\$ 10,000.00

c. Other General Government

1. Assessment	\$ 35,000.00
2. Appeals	\$ 10,000.00

2. Protection Services	
a. Policing	\$150,000.00
b. Firefighting	\$150,000.00
c. Police & Fire Equipment	\$ 45,000.00
d. Security	\$126,500.00
e. Other Protective Services	
1. Animal and Pest Control	\$ 25,000.00
3. Transportation	
a. Roads and Streets	\$200,000.00
4. Environment Health Services	
a. Recycling	\$ 45,000.00
5. Contingency Reserve	\$ 76,973.00
6. Contingency Amount	\$ 69,275.00
TOTAL EXPENDITURES	\$1,299,616.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$529,886.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	0
Balance	0

Appendix
Reserve Fund Balance

1. Opaskwayak Cree Nation Property Tax Contingency Reserve Fund Name of reserve fund

Beginning Balance as of January 1, 2025	\$282,364.00
Transfers out	
a. to current year's revenues:	\$0.00
b. to _____ reserve fund as a transfer:	\$0.00
c. moneys borrowed for another purpose:	\$0.00
Transfers in	
a. from current year's revenues:	\$ 76,973.00
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 300.00
Ending Balance as of December 31, 2025:	\$359,637.00