

RESOLUTION OF THE
WHITE MOUNTAIN APACHE TRIBE OF THE
FORT APACHE INDIAN RESERVATION

WHEREAS, in accordance with Federal regulations and the Tribal Constitution and By-Laws, the annual budget of the White Mountain Apache Tribe is developed prior to May 1st each year for the ensuing twelve months; said budget to provide spending limitations on both operational and capital programs during that period; and

WHEREAS, it is the responsibility of the Tribal Council to identify sources of funds and to determine amounts to be allocated to the respective governmental and economic activities; and, further, to lay out the rules and procedures for administration of and accountability for the Tribal Budget; and

WHEREAS, the Tribal Finance Committee, as the authorized agent of the Tribal Council, has for the Fiscal Year 1984/85 reviewed all major factors affecting the budget development process and has provided the attached Budget Guidelines - FY 1984/85 and Budget Development Schedule - which documents are incorporated herein by reference.

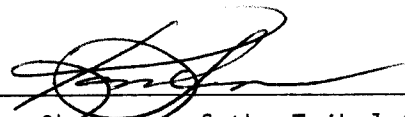
BE IT RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby approves the Budget Guidelines - FY 1984/85 and Budget Development Schedule as submitted and authorizes the Tribal Chairman to proceed with development of the FY 1984/85 Tribal Budget in accordance with those documents.

The foregoing resolution was on 02-02- 1984, duly adopted by a vote of 9 for and 0 against by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it by Article V, Section 1 (i and k) of the Amended Constitution and By-Laws of the Tribe, ratified by the Tribe June 27, 1958, and approved by the Secretary of the Interior on May 29, 1958, pursuant to Section 16 of the Act of June 18, 1934 (48 Stat. 984).

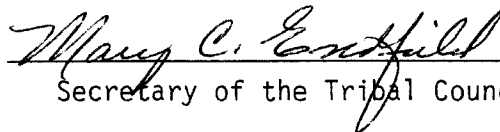
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FORT APACHE INDIAN
AGENCY
WATERBURY, ARIZ.



Chairman of the Tribal Council



Secretary of the Tribal Council

WHITE MOUNTAIN APACHE TRIBE

BUDGET GUIDELINES - FY 1984/85
&
BUDGET DEVELOPMENT SCHEDULE

Seven Pages

WHITE MOUNTAIN APACHE TRIBE

Tribal Budget - FY 1984-85

GENERAL: Economic Projections

1. Improvement in national economy -
 - Better prices for livestock, farm products
 - Increase in tourism, recreation activity
 - Increase in housing construction
 - Lower inflation rate
 - Interest rates: steady to higher
 - Higher costs for vehicles and other equipment
2. Tribal Forecast -
 - Revenues/Employment: Both should increase 5 - 10% due to national economic improvement. Central Tribe (01) employment should increase because of year-to-year growth in volume of Tribal government programs and departments and the need to improve management control of resources. Enterprises should benefit from increased economic activity, adding more employees.
 - Federal Funding Sources: Dollar volume continues to grow despite supposed Federal budget reductions. Indirect cost revenues from Federal/state grants/contracts will increase greatly because of stricter collection procedures by Tribal financial departments. Grants/contracts section will require a substantial reorganization and increased staffing to ensure proper management and control of the large volume of grants and contracts.
 - Enterprise Operations: Will benefit generally from the improved national economy. Improvements in internal management and controls promise to provide an even larger benefit to operating results. Specifically: cash and inventory control and accountability will be the major sources of improvement.

WHITE MOUNTAIN APACHE TRIBE

Budget Guidelines - FY 1984/85

1. Cost of Living Adjustment (COLA): Three percent (3%) for all full-time employees of the Tribe. Enterprises may apply COLA only if cash flow is available.
2. Increase EBC (Fringe Benefits) for budgeting purposes from 15% to 16%.
3. New hires to be permitted, based upon full justification through supervisory channels. Fully justified merit raises and/or promotions may be budgeted. All budgeting for personnel will be governed by Council Resolution No. 83-141 of May 3, 1983.
4. Each Central Tribe (01) department/program manager will prepare two (2) budget proposals, as follows:
 - A. One to reflect expenditures no greater than the FY 83/84 budget;*
 - B. One budget to reflect expenditures 5% less than the FY 83/84 budget.**
5. Capital Budget: There is a great need to start replacement of the Tribal vehicle fleet - based upon a four-year program for purchase of 40 to 50 vehicles annually. Vehicle fleet purchase to be coordinated with development of a Tribal motor pool and a vehicle control policy - a plan of operation to be further reviewed by the Finance Committee before final action.
6. Enterprises to submit budgets reflecting a profit from operations; after depreciation. Comparison with past-year performance to be made, including justification where an increase is budgeted for FY 1984/85. Realistic revenue projections and tight cost controls will be required.
7. Enterprises are directed to exercise close control on administrative (primarily office) costs, maintaining current levels or reducing them if current levels exceed the accepted percentage of total costs for the type of operation. Enterprise budgets will be reviewed by the Finance Committee only after approval of the respective enterprise boards.
8. Each department/program/enterprise to submit a cash flow budget along with the operational and capital budgets.
9. A fund for contingency expenses: To be defined as those unexpected, unbudgeted, or emergency expenses connected with public health and safety. Expenditures to be approved by the Tribal Council after review and recommendation of the Finance Committee.
10. Each department/program/enterprise to submit a complete inventory (including serial numbers) of all vehicles under their control. A form will be provided with the budget package which will be distributed by February 8, 1984.

*Except for the amount of an approved COLA

**Including the amount of an approved COLA

WHITE MOUNTAIN APACHE TRIBE

Tribal Budget - FY 1984/85

COLA ANALYSIS - 01 ACCOUNT

	<u>Payroll Annual Total</u>	<u>Increase Amount</u>
Present (FY 1983/84)	\$ 2,597,633	---
3% COLA	\$ 2,675,561	\$ 77,928
4% COLA	\$ 2,701,537	\$ 103,904
5% COLA	\$ 2,727,513	\$ 129,880

BUDGET DEVELOPMENT SCHEDULE

Tribal Budget - FY 1984-85

1. Preliminary Budget Guidelines
 - Finance Committee January 16, 1984
 - Tribal Council February 1, 1984
2. Instructions to Departments - Enterprises - Programs
 - Distribution: Guidelines/Budget Forms February 8, 1984
3. Development - Budget Drafts
 - Submittal to Administrative Office: By February 24, 1984
4. Review of Budget Drafts - Administrative Office: February 27th - March 2nd
5. Review of Budget Drafts - Finance Committee: March 5 - 13th
6. Final Drafts - Finance Committee: By March 19th
7. Administrative Office: Final Budget Preparation March 20th - April 3rd
8. Council Review (Special Meeting) April 11-12, 1984
9. Tribal Budget to BIA April 15, 1984

CENTRAL TRIBE
DESCRIPTION

PROPOSED BUDGET
FOR 1984-85

INCOME - 01 ACCOUNT

	BUDGET FY 1983-84	PROJECTED FY 1983-84	FY 1984-85
CENTRAL TRIBE INCOME			
01-00-8500 Stumpage	2,982,500*	4,843,478	4,200,000***
01-00-8501 Stump Roads Retention	-0-		-0-
01-00-8502 Stump Forestry Retention	-0-		-0-
01-00-8505 Forestry Reimbursement	204,000	204,000	500,000
01-00-8506 Computer Fees	7,200	7,200	7,200
01-00-8515 Grazings Fees	13,918	13,817	13,817
01-00-8519 Leases	155,000	85,860	100,000
01-00-8522 Royalties	-0-		-0-
01-00-8528 Rental Tribal Bldg.	63,000	45,000	60,000
01-00-8530 Welfare Housing	2,600	1,531	1,600
01-00-8540 Court fees	58,000	42,439	45,000
01-00-8543 Grant Administration	220,000	413,558	700,000
01-00-8545 Judicial Contract	87,000	115,000	115,000
01-00-8550 Probate Fees	500	43	1,000
01-00-8560 Tribal Hauling			
01-00-8562 Maintenance	50,000	50,165	50,000
01-00-8580 Interest	180,000	228,233	250,000
01-00-8586 Misc. Income	200,000	120,106	125,000
01-00-8592 Business Office	350,000	152,379	250,000
01-00-8596 Law & Order Contract	340,000	340,000	340,000
01-00-8600 Gain/Loss-Sale Assets	25,000	150	25,000
01-73-9073 SCF Contract	9,783	9,783	-0-
01-00-8590 McNary Project Mgmt.	196,000	54,705	50,000
01-00-8201 Public Services Income	99,500	63,180	75,000
TOTAL CENTRAL TRIBE INCOME	5,244,001	6,790,627	6,908,617

* Increase: 12.8% over FY 1982-83 Actual.

--- 25,438 **
TOTAL PROJECTED FY 1983-84 6,816,065

**Unbudgeted Items:	Roads Retention	\$ 5,652
	Forestry Retention	3,203
	Right of Way Easements	2,041
	Juvenile Court Fees	133
	Prior Year Adjustments	13,368
	Tribal Hauling	1,041
	TOTAL	\$ 25,438

*** Assumed 20% average stumpage rate.

BUDGET SUMMARY, FY 1984-85

01 Account

INCOME	\$ 6,908,617
OPERATING BUDGET*	<u>5,896,189</u>
BALANCE	\$ 1,012,428
CAPITAL BUDGET**	<u>650,000</u>
BUDGET SURPLUS	<u>\$ 362,428</u>

* Estimated: Based upon FY 1983-84 Budget plus 10% - including
5% COLA

** Estimated: Including vehicle purchases

WHITE MOUNTAIN APACHE TRIBE

Tribal Budget - FY 1984-85

CAPITAL BUDGET

GENERAL

Procurement of capital items (particularly vehicles and other equipment) should be based upon the following criteria:

1. Is the proposed acquisition for replacement purposes only, or is it for expansion of an on-going operation?
2. If the acquisition is for expansion: Is the proposed additional equipment and/or activity already in existence on-Reservation?
3. If a duplication of existing equipment and/or activities is indicated by Criteria 2., is such a duplication in the best interests of the White Mountain Apache Tribe?
4. If the answer to 3. is "No," the proposed acquisition should not be made.

Evaluation under the above criteria should be determined, if possible, prior to meeting with the Finance Committee. In any event, the Finance Committee can be expected to apply these criteria in evaluating capital budget requests.

FUNDING SOURCES

Capital acquisitions for Central Tribe (01) functions normally will be financed from internal Tribal resources. Exceptions: when grant/contract monies are available for government improvement or social service activities. The acquisition of vehicles or other equipment by the Tribe for lease to using programs is subject to cash-flow availability.

Capital acquisitions for Tribal enterprises must be based upon the "payout" capability of the individual enterprise - the cash-flow availability for a spot purchase or an installment payout over a reasonable period of time. Subject to Tribal cash-flow availability, it is possible for an enterprise to obtain loan funding from the 14-account for a capital acquisition. Such a loan must be repaid to the 14-account within the ensuing calendar year.