

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

WHEREAS, the White Mountain Apache Tribe owns and operates the White Mountain Apache Development Enterprise, and

WHEREAS, the White Mountain Apache Development Enterprise was established on April 14, 1963, and

WHEREAS, the Board of Directors of the White Mountain Apache Enterprise has submitted and recommends for approval by the Tribal Council a General and Operating Budget for the White Mountain Apache Development Enterprise for the Fiscal Year May 01, 1983 through April 30, 1984, and

WHEREAS, the Tribal Council concludes that tentative approval of the White Mountain Apache Development Enterprise Budget is appropriate at this time subject to further recall, review and rejection by the Tribal Council in whole or in part in the exercise of its sound discretion and Constitutional authority.

BE IT RESOLVED by the Tribal Council of the White Mountain Apache Tribe that no unexpended funds from prior budget will be expended.

BE IT FURTHER RESOLVED by the Tribal Council that it hereby grants tentative approval of the White Mountain Apache Development Enterprise's General Operating Expense in the amount of \$4,188,382.00 and Capital Expenditure amounting to \$ -0- for the Fiscal Year beginning May 01, 1983 and ending April 30, 1984, subject to further recall, review and rejection by the Tribal Council in whole or in part in the exercise of its sound discretion and Constitutional authority.

The foregoing resolution was on 28, 1983 duly adopted by a vote of 10 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 & 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).

RECEIVED

MAY 26 1983

FORT APACHE INDIAN
AGENCY
WHITERIVER, ARIZ.


Chairman of the Tribal Council


Secretary of the Tribal Council

WHITE MOUNTAIN
APACHE DEVELOPMENT ENTERPRISE

P. O. BOX 2140
WHITERIVER, ARIZONA 85941
PHONE 338-4312

1983-1984 BUDGET

The primary function of White Mountain Apache Development Enterprise is the construction of residential and commercial buildings. It also derives income from repairs and remodels of existing buildings, retail yard sales, vehicle repairs, concrete and crusher sales and earth moving operations. It is made up of six departments which operate all year, but are basically support departments, not intended to be profit making in themselves, but necessary for the Enterprise as a whole to show a profit. A brief description is attached.

Due to the dual method of operation of Development Enterprise in the past there is little historical data on which to base our 1983-1984 budget. Therefore some portions of our budget will be based on the minimum projected income and expense.

Our newest department, the Heavy Equipment, was acquired in February, 1983. Since there are no previous figures on depreciation, fuel or maintenance we will be estimating this department using the Roads Department figures as a basis.

Since construction contracts are on individual project basis we cannot predict any project until such time as the contract is awarded. The budgets for these unknown projects and cash flow requirements will be submitted when each contract is awarded to Development Enterprise.

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ADMINISTRATION DEPARTMENT (08-01)

The Administration Department's function is to maintain the bookkeeping systems, supervise all departments within the Enterprise and estimate and bid on all contracts.

This department includes the Manager, Assistant Manager, Estimator, Purchasing Agent, Office Manager/Bookkeeper, and two clerical positions. The other expenses involved in this Department indirectly affect the overall operation. Although it has never been applied a percentage of General Administration costs should be allocated to the expenses of each project.

The budget for 1983-1984 is based on actual expenses during 1982-1983. However, these expenses, other than labor and taxes, will vary according to the increase or decrease of contracting activity.

MECHANIC SHOP (08-02)

The primary function of this Department is to maintain and repair all equipment owned and operated by the Enterprise. It does work for individuals as a sideline in order to reduce the cost of the operation by using all manhours not needed to maintain our own equipment. Overall costs of maintaining our equipment are reduced, but not eliminated entirely.

This Department consists of a head mechanic, five mechanics and one tire repairman. Other costs are those involved with the overall cost of running a Mechanic's Shop.

YARD (08-03)

The Yard's primary function is to maintain and issue materials for all phases of construction. Sales to the general public are made to reduce the expenses involved with this operation.

There are several reasons to have retail sales. First by purchasing materials in greater volume it reduces the purchasing cost. This reduces costs on our own project materials, and also gives the public a place to buy materials from the Tribe to maintain their homes. Also, by keeping materials on hand, other Tribal entities, such as Maintenance and Skill Center, can buy their materials from us which eliminates the need for them to maintain inventories themselves.

The yard is maintained by a head yard man and his assistant. Other costs are related to upkeep of the yard and proper storage of materials and small tools.

The cost of this department will be mostly offset by retail sales and also by the reduction of cost of materials used on Development Enterprise projects.

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HEAVY EQUIPMENT (08-05)

The primary function of this department is to meet all the earth moving requirements of the Enterprise. The Enterprise will now be able to seek road construction and earth work contracts which it previously did not have the equipment to do.

The 1983-1984 budget will be based on costs incurred by the Tribal Roads Enterprise for 1982-1983. The income will be based on the minimum amount that should be produced by use of the equipment available. The labor and payroll taxes will consist of the wages of one full time operator for budget purposes. Other labor will be added as contracts are awarded requiring additional labor.

This should be a profit making department if enough work is obtained to offset the necessary expenses of maintaining equipment and keeping an equipment operator ready for immediate duty when needed. Additional contracts over set expenses would mean a profit.

CONCRETE BATCH & CRUSHER PLANT (08-31)

This Department furnishes concrete and all types of sand and gravel needed for all types of construction (residential, commercial buildings or road and bridges). These materials are also sold to the public and other contractors.

This department consists of two full time operators who batch and crush materials, deliver the materials and maintain the equipment. Additional help is hired when the work load increases. Necessary costs consist of supplies and parts needed to operate and maintain vehicles and equipment used in this Department.

Sales to outside companies are the main source of income to offset the expenses of this Department. The availability of concrete and gravel for Development Enterprise projects calls for the year round operation of the Department. Costs and income will vary with the amount of work on the Reservation.

MISCELLANEOUS MAINTENANCE & REMODELING (08-04)

This Department includes all work requiring materials and labor for repairs and remodeling of existing homes and businesses. The determining factor to classify a job in this category is the total amount of dollars the job will cost and the time to complete the work. Ordinarily any job which will involve more than \$5,000 will be classified as an individual project rather than Miscellaneous.

Since this department has been in existence only a short time historical data needed to prepare a budget is not available. The 1983-1984 budget is made on an estimate of material and labor for an estimated work load.

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MISCELLANEOUS (08-04) Continued

The department consists of carpenter's, plumber's and electrician's labor and payroll taxes. Materials and other related costs will be charged as used and issued to employees on each project. All costs and income will vary with the amount of work contracted. Since labor not directed to any specific job will be reflected in this Department the labor costs will be increased if contracts are not available at times.

This Department should be self supporting and should result in a profit making Department.

WHITE MOUNTAIN
APACHE DEVELOPMENT ENTERPRISE

1983/1984 BUDGET

LIST OF CONTRACTS & POSSIBLE CONTRACTS AS OF APRIL 26, 1983

CONTRACTS ALREADY AWARDED:

ACTUAL CONTRACTS

Alchesay High School Storage & Concession Facility	\$ 80,383.40
Canyon Day Irrigation Project (E.D.A.)	391,337.18
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	\$ 471,720.58

POSSIBLE CONTRACTS:

ESTIMATED AMOUNTS

Whiteriver, McNary Headquarters (B.I.A.)	\$ 800,000.00
Elementary Schools - Snoflake, Heber & Taylor	260,000.00
Eagar High School Auditorium	4,000,000.00
Kayenta School	5,000,000.00
Demonstration Group Housing	1,500,000.00
Mutual Help Housing (100 units)	4,500,000.00
H.I.P. Houses (4 units)	61,552.00
B.I.A. Revolving Credit houses (8 units)	184,000.00
Remodeling (average \$15,000.00 - 3 units)	45,000.00
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	\$ 16,350,552.00

WHITE MOUNTAIN APACHE TRIBE
BUDGET ANALYSIS

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*****ADMINISTRATIVE
DESCRIPTION

1982-83
BUDGET

1983-84
BUDGET

MECHANICIS SHOP INCOME	44,880.00-	110,650.00-
8-02-8500 SHOP INCOME	44,880.00-*	110,650.00-*
TOTAL INCOME	44,880.00-**	110,650.00-**
PERSONNEL COSTS	89,013.00	129,720.00
8-02-7110 LABOR & WAGES	13,354.00	22,052.38
8-02-7250 TAX & BENEFITS	102,367.00 *	151,772.38 *
TOTAL PERSONNEL COSTS	102,367.00 **	151,772.38 **
OTHER EXPENSES	3,000.00	3,000.00
8-02-3500 SHOP IMPROVEMENTS	0.00	66,050.00
8-02-7400 CUSTOMER PARTS	6,000.00	4,700.00
8-02-7410 SHOP SUPPLIES	48,000.00	36,400.00
8-02-7411 EQUIPMENT MAINT.	48,000.00	3,000.00
8-02-7421 SMALL TOOLS	175.00	170.00
8-02-7425 VEHICLE TAGS	4,500.00	3,972.00
8-02-7430 EQUIPMENT RENTAL	4,500.00	7,108.22
8-02-7715 G & A	114,175.00 *	124,400.22 *
TOTAL OTHER EXPENSES	114,175.00 **	124,400.22 **
TOTAL MECHANICIS SHOP	171,662.00 ***	165,522.60 ***
DEPARTMENT NET PROFIT - NET LOSS	171,662.00	165,522.60

WHITE MOUNTAIN APACHE TRIBE
BUDGET ANALYSIS

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*****ADMINISTRATIVE DESCRIPTION	1982-83 BUDGET	1983-84 BUDGET
CONSTRUCTION YARD		
*****PENSEFS		
B-03-8500 INCOME	4,500.00	53,450.00--
	4,500.00 *	53,450.00--*
TOTAL *****PENSEFS	4,500.00 **	53,450.00--**
PERSONNEL COSTS		
B-03-7110 GENERAL LABOR	25,584.00	39,620.00
B-03-7250 TAX & BENEFITS	3,836.00	7,924.00
	29,420.00 *	47,544.00 *
TOTAL PERSONNEL COSTS	29,420.00 **	47,544.00 **
OTHER COSTS		
B-03-3000 SMALL TOOL INVENTORY	2,400.00	3,200.00
B-03-4000 GENERAL MATERIALS	41,741.00	37,415.00
B-03-7411 TOOL REPAIR & MAINT.	2,100.00	2,200.00
B-03-7420 FUEL & OIL	2,400.00	2,000.00
B-03-7430 EQUIPMENT RENTAL	1,200.00	1,200.00
B-03-7701 YARD REPAIRS	2,004.00	4,600.00
B-03-7715 G & A	2,004.00	3,054.02
	53,849.00 *	53,669.02 *
TOTAL OTHER COSTS	53,849.00 **	53,669.02 **
TOTAL CONSTRUCTION YARD	87,769.00 ***	47,763.02 ***
DEPARTMENT NET PROFIT - NET LOSS	87,769.00	47,763.02

WHITE MOUNTAIN APACHE TRIBE
BUDGET ANALYSIS

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MISC. REPAIRS & REHAB DESCRIPTION	1982-83 BUDGET	1983-84 BUDGET
*****MILLION YARD INCOME		
8-04-8500 INCOME	144,800.00	150,000.00--
	144,800.00	150,000.00--*
TOTAL INCOME	144,800.00	150,000.00--**
PERSONNEL COSTS		
8-04-7110 GENERAL LABOR	31,000.00	36,000.00
8-04-7250 FRINGE BENEFITS	7,200.00	5,700.00
	38,200.00	41,700.00 *
TOTAL PERSONNEL COSTS	38,200.00	41,700.00 **
OTHER COSTS		
8-04-7410 SHOP SUPPLIES	69,000.00	60,400.00
8-04-7430 EQUIPMENT RENTAL	4,500.00	7,260.00
8-04-7715 G & A	-0-	10,660.91
	73,500.00	86,320.91 *
TOTAL OTHER COSTS	73,500.00	86,320.91 **
TOTAL *****MILLION YARD	33,100.00-	21,979.09-***
DEPARTMENT NET PROFIT - NET LOSS	33,100.00-	21,979.09-

WHITE MOUNTAIN APACHE TRIBE
BUDGET ANALYSIS

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HEAVY EQUIPMENT DESCRIPTION	1982-83 BUDGET	1983-84 BUDGET
***** INCOME		
B-05-8500 INCOME	.00	333,600.00-
TOTAL INCOME	.00 *	333,600.00-*
SALARY EXPENSE	.00 **	333,600.00-***
B-05-7110 LABOR	.00	77,000.00
B-05-7250 TAX & BENEFITS	.00	12,320.00
TOTAL SALARY EXPENSE	.00 *	89,320.00 *
OPERATING EXPENSE	.00 **	89,320.00 **
B-05-7430 FUEL & OPERATING EXP.	.00	18,000.00
B-05-7440 LEASE EXPENSE	.00	103,200.00
B-05-7450 EQUIPMENT REPAIR	.00	12,000.00
B-05-7610 DEPRECIATION	.00	24,000.00
B-05-7715 G & A	.00	10,663.68
TOTAL OPERATING EXPENSE	.00 *	167,863.68 *
TOTAL ***** DEPARTMENT NET PROFIT - NET LOSS	.00 **	167,863.68 **
	.00 ***	76,416.32-***
	.00	76,416.32-

WHITE MOUNTAIN APACHE TRIBE
BUDGET ANALYSIS

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1983-84
BUDGET

1982-83
BUDGET

*****EQUIPMENT
DESCRIPTION

*****YARD
*****EXPENSE
8-06-8500 INCOME

1,307,204.00~	4,296,000.00-
1,307,204.00-	4,296,000.00-*
1,307,204.00-	4,296,000.00-**

TOTAL ***** EXPENSE
***** EXPENSE
8-06-7410 PROJECT COST
8-06-7715 ALLOCATED G & A

1,242,235.00	3,360,000.00
-0-	305,400.00
1,242,235.00	3,665,400.00 *
1,242,235.00	3,665,400.00 **

TOTAL ***** YARD
DEPARTMENT NET PROFIT - NET LOSS

64,969.00~	630,400.00-***
64,969.00~	630,400.00-

WHITE MOUNTAIN APACHE TRIBE
BUDGET ANALYSIS

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APACHE BATCH PLAN# DESCRIPTION	1982-83 BUDGET	1983-84 BUDGET
INCOME		
*****G EXPENSE		
8-31-8231 BATCH PLAN# INCOME	478,800.00-	300,000.00-
8-31-8232 SALES, MATERIALS	96,000.00-	60,000.00-
	574,800.00-	360,000.00-
TOTAL *****G EXPENSE	574,800.00-***	360,000.00-***
TOTAL INCOME	574,800.00-***	360,000.00-***
COST OF SALES		
*****G EXPENSE		
8-31-7831 MATERIAL COSTS	326,400.00	205,000.00
	326,400.00 *	205,000.00 *
TOTAL *****G EXPENSE	326,400.00 **	205,000.00 **
SALARIES		
8-31-7110 WAGES	.00	47,520.00
8-31-7250 TAXES & BENEFITS	9,117.00	7,603.23
	9,117.00 *	59,123.23 *
TOTAL SALARIES	9,117.00 **	59,123.23 **
EXPENSES		
8-31-7300 UTILITIES	6,440.00	7,900.00
8-31-7410 SUPPLIES -- OFFICE	4,738.00	600.00
8-31-7420 FUEL & OIL	18,000.00	8,400.00
8-31-7430 EQUIPMENT RENTAL	5,700.00	5,700.00
8-31-7530 MAINTENANCE & REPAIR	24,000.00	24,000.00
8-31-7610 DEPRECIATION EXPENSE	93,399.96	77,400.00
8-31-7611 CRUSHER DEPREC. EXPENSE	.00	6,000.00
8-31-7715 G & A	.00	17,768.36
	152,277.96 *	147,768.36 *
TOTAL EXPENSES	152,277.96 **	147,768.36 **
TOTAL COST OF SALES	487,794.96 ***	407,891.59 ***
DEPARTMENT NET PROFIT -- NET LOSS	87,005.04-	47,891.59
NET PROFIT () NET LOSS ()	442,314.17	467,618.20-