

ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1997 - 1999

War Memorial Stadium's budget consists of salaries for eight employees, extra help for scheduled events, personal services matching, operating expenses, conference fees and travel, professional fees and services, capital outlay, resale and game expense, contingency, and improvements to buildings and structures.

Our priority requests for the 1997-1999 biennium are as follows:

Operating Expenses Character 02	\$175,000	Debt service retirement, maintenance for new grass playing surface & increases in general operating expenses - request is for FY98 & FY99
Conference Fees and Travel Character 09	\$1,316	Training and travel required to certify staff members in application of chemicals, fertilizer, and care of the natural grass playing field - request is for FY98 & FY99
Capital Outlay Character 11	\$30,000	Purchase of new or replacement equipment and machinery for the office, grounds, etc. - request is for FY98 & FY99
Resale and Game Expense Character 17	\$45,000	Accommodating the anticipated increase of resale and game expense related to the addition of a fourth University of Arkansas varsity football game and other events. The increases are in the areas of building and grounds maintenance, electrical labor, security services, and state, county and city sales and use taxes. Request is for FY98 & FY99.
Construction Character 05	\$290,624	Phase II renovations of all concourses, restrooms, concession areas, upgrade dressing rooms, seating areas on the east and west sides, and update and enlarge the press box. These renovations and upgrades will continue to address Americans with Disabilities Act accessibility issues. Request is for FY98 & FY99.

Funding for the operation and upkeep of the Stadium is from revenues that are generated by the use of the Stadium through rentals and profits from concession/novelty sales.

AGENCY War Memorial Stadium	DIRECTOR Harold Steelman	AGENCY PROGRAM COMMENTARY BR21	PAGE 303
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ARKANSAS WAR MEMORIAL STADIUM COMMISSION
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1995

Assets										
Assets				Liabilities			Total Equity			
Cash and Investments	Fixed	Other	Total	Current	Long-Term	Total				
\$ 515,368	\$ 913,844	\$ 21,977	\$ 1,451,189	\$ 2,362	\$ 21,685	\$ 24,047	\$ 1,427,142			

Revenues					Expenditures					Other Sources (Uses)
Inter-governmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	
\$ 3	\$ 0	\$ 0	\$ 1,469,966	\$ 1,469,969	\$ 332,260	\$ 0	\$ 114,532	\$ 766,893	\$ 1,213,685	\$ 65,885

Findings	Recommendations
None	None

Audited by Priddy & Holifield
Certified Public Accountants
SA0933895

ARKANSAS BUDGET SYSTEM
 EMPLOYMENT SUMMARY
 AS REQUIRED BY ACT 358 OF 1993

AGENCY TITLE

338 - War Memorial Stadium Commission

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>4</u>	<u>2</u>	<u>6</u>	<u>100</u>
BLACK EMPLOYEES	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EMPLOYED AS OF			<u>-0-</u>	<u>-0-</u>
<u>08/10/96</u> DATE			<u>TOTAL MINORITIES</u>	
			<u>6</u>	<u>100</u>
			<u>TOTAL EMPLOYEES</u>	

David M. Steelma
 AGENCY DIRECTOR

SUMMARY
STATUS OF NEW PROGRAMS/EXPANSIONS AUTHORIZED BY THE 80TH GENERAL ASSEMBLY
 AGENCY: WAR MEMORIAL STADIUM

PROGRAM AUTHORIZED	# POS. AUTH.	ADDITIONAL AUTHORIZED APPROPRIATION		STATUS
		FY 95-96	FY 96-97	

APPROPRIATION: A24 WAR
MEMORIAL STADIUM - CASH

Contingency		\$150,000	\$150,000	The Board did not utilize this appropriation, but has budgeted the entire amount for FY97.
Capital Improvements		\$5,060,665	\$5,060,665	The Board utilized 2% of the FY96 appropriation and budgeted 96% for FY97.

APPROPRIATION: 2MU WAR
MEMORIAL STADIUM
IMPROVEMENT AND EXPANSION
SUPPLEMENT - CASH

No new programs or expansions in the 1995-97 biennium.

**ARKANSAS BUDGET SYSTEM
DEPARTMENT APPROPRIATION SUMMARY**

AGENCY TITLE		1995-97				1997-99				1997-99			
War Memorial Stadium Commission		Expenditures				Biennium Request				Executive Recommendation			
Appropriations		Actual	No. of	Budgeted	No. of	Year 1	No. of	Year 2	No. of	Year 1	No. of	Year 2	No. of
Code	Name	1995-96	Pos.	1996-97	Pos.	1997-98	Pos.	1998-99	Pos.	1997-98	Pos.	1998-99	Pos.
A24	War Memorial Stadium Operations	\$1,095,496	7	\$8,146,945	8	\$8,458,099	8	\$8,467,151	8	\$8,458,099	8	\$8,467,151	8
2MU	Stadium Improvement and Expansion Supplement	0		8,156		8,156		8,156		8,156		8,156	
TOTALS		\$1,095,496	7	\$8,155,101	8	\$8,466,255	8	\$8,475,307	8	\$8,466,255	8	\$8,475,307	8
Funding Sources			% of		% of		% of		% of		% of		% of
			Total		Total		Total		Total		Total		Total
Fund Balances		\$513,130	25.6%	\$909,894	10.3%	\$683,919	7.6%	\$522,724	5.6%	\$683,919	7.6%	\$522,724	5.6%
General Revenues													
Special Revenues													
Federal Funds													
Const. & Fiscal Agency Fund													
State Central Services Fund													
Non-Revenue Receipts													
Cash Funds		1,492,260	74.4%	1,219,750	13.8%	1,296,904	14.5%	1,885,088	20.0%	1,296,904	14.5%	1,885,088	20.0%
Other - Bond Proceeds				6,709,376	75.9%	7,000,000	77.9%	7,000,000	74.4%	7,000,000	77.9%	7,000,000	74.4%
Total Funding		2,005,390	100.0%	8,839,020	100.0%	8,980,823	100.0%	9,407,812	100.0%	8,980,823	100.0%	9,407,812	100.0%
Excess Appr./ (Funding)		(909,894)		(683,919)		(514,568)		(932,505)		(514,568)		(932,505)	
TOTAL		\$1,095,496		\$8,155,101		\$8,466,255		\$8,475,307		\$8,466,255		\$8,475,307	
DEPARTMENT				DIRECTOR					DEPARTMENT APPROPRIATION SUMMARY				
WAR MEMORIAL STADIUM COMMISSION				Harold M. Steelman					BR 40				
338									307				

**ARKANSAS BUDGET SYSTEM
DEPARTMENT PROGRAM SUMMARY**

AGENCY TITLE	1995-97 Expenditures				1997-99 Biennium Request			
	Actual 1995-96	No. of Pos.	Budgeted 1996-97	No. of Pos.	Year 1 1997-98	No. of Pos.	Year 2 1998-99	No. of Pos.
War Memorial Stadium Commission (338)								
Operations	1,095,496	7	8,146,945	8	8,458,099	8	8,467,151	8
Stadium Improvement and Expansion Supplement	0		8,156		8,156		8,156	
TOTALS	\$1,095,496	7	\$8,155,101	8	\$8,466,255	8	\$8,475,307	8
Funding Sources		% of Total		% of Total		% of Total		% of Total
Fund Balances	\$513,130	25.6%	\$909,894	10.3%	\$683,919	7.6%	\$522,724	5.6%
General Revenues								
Special Revenues								
Federal Funds								
Const. & Fiscal Agency Fund								
State Central Services Fund								
Non-Revenue Receipts								
Cash Funds	1,492,260	74.4%	1,219,750	13.8%	1,296,904	14.5%	1,885,088	20.0%
Other - Bond Proceeds			6,709,376	75.9%	7,000,000	77.9%	7,000,000	74.4%
Total Funding	2,005,390	100.0%	8,839,020	100.0%	8,980,823	100.0%	9,407,812	100.0%
Excess Appro./ (Funding)	(909,894)		(683,919)		(514,568)		(932,505)	
TOTAL	\$1,095,496		\$8,155,101		\$8,466,255		\$8,475,307	
DEPARTMENT WAR MEMORIAL STADIUM COMMISSION 338	DIRECTOR Harold M. Steelman				DEPARTMENT PROGRAM SUMMARY BR 22			
								308

**ARKANSAS BUDGET SYSTEM
ANALYSIS OF BUDGET REQUEST
1997 - 1999**

Created by Act 282 of 1967, the War Memorial Stadium Commission has striven to keep the facility in the best possible condition for athletics, entertainment events and community service events, which are all for the enjoyment of the citizens of our state and visitors. The budget of this Commission consists of eight positions, 125 extra help positions, overtime, operating expenses, conference fees and travel, professional fees and services, capital outlay, resale and game expense, contingency and improvements. Funds to operate this Commission are generated from rental of the stadium and profits from concession/novelty sales.

The Board is requesting additional operating expenses primarily for debt service retirement and maintenance of the new playing surface; conference fees and travel for certification of the staff to perform the proper maintenance on the new playing surface; capital outlay to purchase and replace equipment and machinery; resale and game expense to defray the increased cost incurred due to the rise in the number of rentals, and restoration of the construction appropriation to the FY97 authorized level for renovations and upgrading as funding becomes available.

Base Level of \$8,156 each year in the Stadium Improvement and Expansion appropriation is requested to provide the Commission authority to spend the remaining funds collected from the income tax refund check off. This funding provision was repealed in 1993. No additional funding will be received.

The Executive Recommendation is Agency Request for the Cash Operations appropriation as well as the Stadium Improvement and Expansion appropriation.

Expenditure of appropriation is dependent upon available funding.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: War Memorial Stadium Commission Code: 338	Name: War Memorial Stadium Commission - Cash Operations Code: A24 & 2MU	Name: War Memorial Stadium - Cash Code: 326 & TMS	BR20	309

ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	-----EXPENDITURES-----		96-97	-----97-98 FISCAL YEAR-----			-----98-99 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	95-96	96-97	AUTHORIZED	BASE	PRIORITY	TOTAL	BASE	PRIORITY	TOTAL	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	APPRO							97-98	98-99	97-98	98-99
REGULAR SALARIES	202,597	249,926	236,500	262,050	0	262,050	269,384	0	269,384	262,050	269,384		
NUMBER OF POSITIONS	7	8	8	8	0	8	8	0	8	8	8		
XTRA HELP	38,351	65,000	65,000	65,000	0	65,000	65,000	0	65,000	65,000	65,000		
NUMBER OF POSITIONS	25	125	125	125	0	125	125	0	125	125	125		
PERSONAL SERV MATCHING	55,959	84,767	71,836	92,173	0	92,173	93,891	0	93,891	92,173	93,891		
VERTIME	3,116	7,000	7,000	7,000	0	7,000	7,000	0	7,000	7,000	7,000		
OPERATING EXPENSES	272,762	383,555	208,555	208,555	175,000	383,555	208,555	175,000	383,555	383,555	383,555		
CONF FEES & TRAVEL	430	2,000	684	684	1,316	2,000	684	1,316	2,000	2,000	2,000		
PROF FEES & SERVICES	26,780	40,938	40,938	40,938	0	40,938	40,938	0	40,938	40,938	40,938		
CAPITAL OUTLAY	2,070	29,000	0	0	30,000	30,000	0	30,000	30,000	30,000	30,000		
RESALE AND GAME EXPENSE	359,945	425,383	380,383	380,383	45,000	425,383	380,383	45,000	425,383	425,383	425,383		
CONTINGENCY	0	150,000	150,000	150,000	0	150,000	150,000	0	150,000	150,000	150,000		
IMPROVEMENTS TO BLDG. & STRUCTURE	133,486	6,709,376	7,000,000	6,709,376	290,624	7,000,000	6,709,376	290,624	7,000,000	7,000,000	7,000,000		
TOTAL	1,095,496	8,146,945	8,160,896	7,916,159	541,940	8,458,099	7,925,211	541,940	8,467,151	8,458,099	8,467,151		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	504,974	901,738	*****	683,919		683,919	522,724		522,724	683,919	522,724		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS	1,492,260	1,219,750	*****	1,045,588	251,316	1,296,904	1,633,772	251,316	1,885,088	1,296,904	1,885,088		
OTHER BOND PROCEEDS		6,709,376	*****	6,709,376	290,624	7,000,000	6,709,376	290,624	7,000,000	7,000,000	7,000,000		
TOTAL FUNDING	1,997,234	8,830,864	*****	8,438,883	541,940	8,980,823	8,865,872	541,940	9,407,812	8,980,823	9,407,812		
EXCESS APPRO/ (FUNDING)	(901,738)	(683,919)	*****	(522,724)		(522,724)	(940,661)		(940,661)	(522,724)	(940,661)		
TOTAL	1,095,496	8,146,945	*****	7,916,159	541,940	8,458,099	7,925,211	541,940	8,467,151	8,458,099	8,467,151		

DEPT 009 OTHER BOARDS AND COMMISSIONS
 AGENCY 338 WAR MEMORIAL STADIUM COMMISSION
 APPRO A24 CASH OPERATIONS
 FUND 326 WAR MEMORIAL STADIUM CASH(338)

APPROPRIATION SUMMARY

The FY97 Budgeted amounts in Regular Salaries and/or Personal Services Matching may exceed the Authorized amounts due to the implementation of the pay plan during the 1995-97 biennium.

BR 215

310

Appropriation was established through the authority of the DFA Cash Holding Account

ARKANSAS BUDGET SYSTEM

PROGRAM/SERVICE INFORMATION LIST

RANK BY APPROPRIATION

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19
RANK	PROGRAM DESCRIPTION	FUND	ACCOUNTING INFORMATION	D E S	EXPENDITURES		1997 - 99 BIENNIUM REQUESTS		R E C O M M E N D A T I O N S									
					ACTUAL	BUDGETED	FY 1997 - 98		FY 1998 - 99		EXECUTIVE		LEGISLATIVE					
					95-96	96-97	REQUEST	REQUEST	1997-98	1998-99	1997-98	1998-99						
000		326	338 A24	B	1,095,496 7	8,146,945 8	7,916,159 8	7,925,211 8							7,916,159 8	7,925,211 8		
001		326	338 A24	P01			541,940 0	541,940 0							541,940	541,940		
<p>The operating expenses (c/c 02) priority request for FY97/98 and FY98/99 is needed for debt service retirement, maintenance for the new natural grass playing surface and increases in general operating expenses.</p> <p>The improvements to building and structures (c/c 05) priority request for FY 97/98 is requested for renovations to progress into Phase II. \$8 to \$9 million will be needed to complete Phase II renovations of all concourses, restrooms, concession areas, upgrade dressing rooms, seating areas on the east and west sides, and update and enlarge the press box. These renovations and upgrades will continue to address ADA accessibility issues. Continued improvements and renovations would be planned for FY 98/99.</p> <p>The conference fees and travel (c/c 09) priority request for FY 97/98 is needed for training and travel required to certify staff members in application of chemicals, fertilizer, and care of the natural grass playing field.</p> <p>The capital outlay (c/c 11) priority request for FY 97/98 is needed in order to purchase equipment necessary for the upkeep and maintenance of the new natural playing surface. In FY 98/99 improvements to buildings and structure, replacement of a utility tractor and truck, purchase of an additional equipment for maintenance of the new playing surface.</p> <p>The resale and game expense (c/c 17) priority request is needed to accommodate the anticipated increase of resale and game expense related to the addition of a fourth University of Arkansas varsity football game and other events. The increases are in the areas of building and ground maintenance, electrical labor, security services, and state, county and city sales and use taxes.</p>																		

DEPT 009 OTHER BOARDS AND COMMISSIONS
 AGY 338 WAR MEMORIAL STADIUM COMMISSION
 APPRO A24 CASH OPERATIONS
 FUND 326 WAR MEMORIAL STADIUM CASH(338)

RANK BY APPROPRIATION

BR 264

ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	-----EXPENDITURES-----			-----97-98 FISCAL YEAR-----			-----98-99 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	95-96	96-97	96-97	PRIORITY		TOTAL	PRIORITY		TOTAL	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPRO	BASE	PROGRAMS	REQUEST	BASE	PROGRAMS	REQUEST	97-98	98-99	97-98	98-99
BOND MONEY SUPPLEMENT	0	8,156	19,600	8,156	0	8,156	8,156	0	8,156	8,156	8,156		
TOTAL	0	8,156	19,600	8,156	0	8,156	8,156	0	8,156	8,156	8,156		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	8,156	8,156	*****										
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS			*****										
OTHER			*****										
TOTAL FUNDING	8,156	8,156	*****										
EXCESS APPRO/ (FUNDING)	(8,156)		*****	8,156		8,156	8,156		8,156	8,156	8,156		
TOTAL		8,156	*****	8,156		8,156	8,156		8,156	8,156	8,156		

DEPT 009 OTHER BOARDS AND COMMISSIONS
 AGY 338 WAR MEMORIAL STADIUM COMMISSION
 APPRO 2MU STADIUM IMPROVEMENT AND EXPANSION SUPPLEMENT
 FUND TMS WAR MEMORIAL STADIUM IMP & EXP-(338)

*NOTE: Act 943 of 93 repealed the income tax check off for construction.
 No further collections will be made.

APPROPRIATION SUMMARY

BR 215