

**ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1999 - 2001**

Act 282 of 1967 amended Section 1, 2, and 5 of Act 249 of 1947 to create a Stadium Commission consisting of members appointed by the Governor with the advice and consent of the Senate. Each Congressional District in the State is represented by membership on this commission along with three (3) members from the State at large. This commission has exclusive jurisdiction over the operation of War Memorial Stadium. The Stadium facilities are available for use by schools, colleges and universities of the State. In addition it is available for use by other institutional and commercial organizations for various activities requiring a large open-air facility. The Stadium also allows the use of its facilities to non-profit organizations for fund raising events. 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.

Since its inception, the Stadium Commission has overseen a steady increase in the use of the Stadium. In the last biennium the Stadium was used a total of 35 times; and 7 times by the University of Arkansas at Fayetteville, 4 by the University of Arkansas at Pine Bluff, various high school events, and other special events including the Promise Keepers and Marching Band Competition. It is estimated that during the last biennium over 500,000 citizens of the State of Arkansas and guests from other states have used the facility during these events. The Stadium Commission and its staff will continue to seek events to maximize the use of the facility. During the past year we have had several inquiries regarding the use of the Stadium for events other than football.

A \$3,150,000.00 bond issue was financed to complete Phase I of the renovation and improvement plans of the Stadium's PBfacilities. These improvements included improving restroom facilities, enlarging some of the concession areas, and relocating the Stadium's administration offices to give handicap accessibility to the second and third floor meeting rooms. Additional phases of improvements are planned as financial conditions allow.

AGENCY WAR MEMORIAL STADIUM	DIRECTOR <i>Harold M Steelman</i>	AGENCY PROGRAM COMMENTARY BR21	PAGE 402
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**ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1999 - 2001**

War Memorial Stadium Commission's budget consists of salaries for seven employees (we are asking that one position be deleted), extra help for scheduled events, personal services matching, operating expenses, conference fees and travel, professional fees and service, capital outlay, resale and game expense, contingency, and construction. Our change level requests for the 1999-2001 biennium are as follows:

Regular Salaries (00)	\$0	Reclassification of 4 positions back to Grade 99 with no additional appropriation requested.
Operating Expenses (02)	\$69,000	Debt service repayment, basic operating costs such as electricity, gas and water - request is for FY00 & FY01.
Professional Fees & Services (10)	\$3,600	To provide for increased professional fees. Our outside accounting firm has not increased its fees since 1992 and is now requesting an increase of fees in order to maintain the current level of service - request is for FY00 & FY01.
Capital Outlay (11)	\$40,000	To purchase replacement equipment required for the upkeep of the Stadium grounds as older equipment becomes unusable, to purchase one computer with Internet access and add Internet access to an existing computer, and for the replacement of an existing fax machine - request is for FY00 & FY01.
Resale and Game Expense (17)	\$17,000	To cover the increasing cost of resale goods and to allow for projected costs related to grass seed, fertilizer, and insecticides for maintaining/repairing natural turf playing field - request is for FY00 & FY01.
Construction (05)	\$3,157,963	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 (ADA) accessibility issues - request is for FY00 & FY01.

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	DIRECTOR	AGENCY PROGRAM COMMENTARY	PAGE
War Memorial Stadium Commission	Harold M. Steelman	BR21	403

ARKANSAS WAR MEMORIAL STADIUM COMMISSION
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

Assets										Liabilities			Total Equity		
Cash and Investments		Fixed		Other		Total		Current	Long-Term	Total	Total Equity				
\$	436,300	\$	4,847,282	\$	28,738	\$	5,312,320	\$	767,943	\$	2,095,000	\$	2,862,943	\$	2,449,377

Revenues					Expenditures					Other Sources (Uses)											
Inter-governmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	Other Sources (Uses)											
\$	612,751	\$	0	\$	0	\$	4,690,708	\$	5,303,459	\$	331,610	\$	0	\$	2,828,006	\$	1,656,075	\$	4,815,691	\$	0

Findings

None.

Recommendations

None.

Audited by Priddy & Holifield, Certified Public Accountants
SA0933897

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

AGENCY TITLE 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>8-8-98</u> DATE			TOTAL MINORITIES	
			<u>6</u>	<u>100%</u>
			TOTAL EMPLOYEES	

David M. Steelman
AGENCY DIRECTOR

**ARKANSAS BUDGET SYSTEM
ANALYSIS OF BUDGET REQUEST
1999 - 2001**

Created by Act 282 of 1967, the War Memorial Stadium Commission strives 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 FY99 budgeted amount of \$8,396,553 consists of Regular Salaries and Personal Services Matching for seven positions (one position is not budgeted), 125 Extra Help positions, Overtime, Operating Expenses, Conference Fees & Travel, Professional Fees & Services, Capital Outlay, Resale and Game Expense, Contingency and Construction. Funds to operate this Commission are generated from rental of the stadium and profits from concession/novelty sales charged pursuant to Arkansas Code Annotated §22-3-1002. Base Level is \$8,268,154 in FY00 and \$8,277,200 in FY01 and includes a cost of living increase of 2.8% each year over the FY99 salary levels, and related Personal Services Matching costs.

The Stadium Improvement and Expansion appropriation (2MU) has not been requested for the 1999-2001 biennium. Act 943 of 1993 repealed the income tax check-off for construction. The balance of the appropriation (\$390) will be utilized in FY99 with no additional funding being received.

The Commission is requesting reclassification of four positions back to Grade 99 as originally authorized. The salaries for these four positions are in Base Level with no additional appropriation requested. A fifth position (Bookkeeper II/Secretary) has not been requested for the upcoming biennium resulting in both a salary savings of \$23,059 and reduction in the number of Regular Salary positions to seven.

Listed below are the change level requests of the Commission totaling \$3,287,563 each year of the biennium:

Operating Expenses - \$69,000 each year for repayment of debt service principal and interest, building and grounds maintenance, utilities, building insurance and other related expenses.

Professional Fees & Services - \$3,600 each year for increased costs of contracting with an accounting firm

Capital Outlay - \$40,000 each year for the replacement of grounds equipment, purchase and upgrade of computer equipment and printer(s), creation of a Web Page and possible replacement of an existing fax machine.

Resale and Game Expense - \$17,000 each year to cover the increasing cost of resale goods and to allow for projected costs related to grass seed, fertilizer and insecticides for maintaining natural turf playing field.

Construction - \$3,157,963 each year for Phase II renovations addressing ADA accessibility issues

The Executive Recommendation provides for Agency Request. Expenditure of appropriation is dependent upon available, documented funds.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF	PAGE
Name: War Memorial Stadium Commission	Name: Cash Operations	Name: War Memorial Stadium - Cash	BUDGET REQUEST	
Code: 338	Code: A24	Code: 326	BR20	407

ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	-----EXPENDITURES-----			-----99-00 FISCAL YEAR-----			-----00-01 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	97-98	98-99	98-99	BASE	CHANGE	TOTAL	BASE	CHANGE	TOTAL	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED							99-00	00-01	99-00	00-01
REGULAR SALARIES	229,539	256,004	269,384	268,351	0	268,351	275,864	0	275,864	268,351	275,864		
NUMBER OF POSITIONS	6	7	8	7	0	7	7	0	7	7	7		
XTRA HELP	50,596	65,000	65,000	65,000	0	65,000	65,000	0	65,000	65,000	65,000		
NUMBER OF POSITIONS	26	125	125	125	0	125	125	0	125	125	125		
PERSONAL SERV MATCHING	77,953	96,036	93,891	83,890	0	83,890	85,423	0	85,423	83,890	85,423		
VERTIME	7,027	7,000	7,000	7,000	0	7,000	7,000	0	7,000	7,000	7,000		
OPERATING EXPENSES	418,039	452,555	383,555	383,555	69,000	452,555	383,555	69,000	452,555	452,555	452,555		
CONF FEES & TRAVEL	921	2,000	2,000	2,000	0	2,000	2,000	0	2,000	2,000	2,000		
PROF FEES & SERVICES	21,715	44,538	40,938	40,938	3,600	44,538	40,938	3,600	44,538	44,538	44,538		
CAPITAL OUTLAY	31,584	39,000	30,000	0	40,000	40,000	0	40,000	40,000	40,000	40,000		
ENTERTAINMENT AND GAME EXPENSE	436,240	442,383	425,383	425,383	17,000	442,383	425,383	17,000	442,383	442,383	442,383		
CONTINGENCY	0	150,000	150,000	150,000	0	150,000	150,000	0	150,000	150,000	150,000		
CONSTRUCTION	0	6,842,037	7,000,000	6,842,037	3,157,963	10,000,000	6,842,037	3,157,963	10,000,000	10,000,000	10,000,000		
TOTAL	1,273,614	8,396,553	8,467,151	8,268,154	3,287,563	11,555,717	8,277,200	3,287,563	11,564,763	11,555,717	11,564,763		
PROPOSED FUNDING SOURCES			*****										
UNDEVELOPED BALANCES	876,750	689,515	*****	499,504		499,504	437,674		437,674	499,504	437,674		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
CONTINGENCY		150,000	*****	150,000		150,000	150,000		150,000	150,000	150,000		
CASH FUNDS	1,086,379	1,214,505	*****	1,214,287	129,600	1,343,887	1,223,333	129,600	1,352,933	1,343,887	1,352,933		
GRAND PROCEEDS		6,842,037	*****	6,842,037	3,157,963	10,000,000	6,842,037	3,157,963	10,000,000	10,000,000	10,000,000		
TOTAL FUNDING	1,963,129	8,896,057	*****	8,705,828	3,287,563	11,993,391	8,653,944	3,287,563	11,940,607	11,993,391	11,940,607		
EXCESS APPROX (FUNDING)	(609,515)	(499,504)	*****	(437,674)		(437,674)	(375,844)		(375,844)	(437,674)	(375,844)		
TOTAL	1,273,614	8,396,553	*****	8,268,154	3,287,563	11,555,717	8,277,200	3,287,563	11,564,763	11,555,717	11,564,763		

EPT 009 OTHER BOARDS AND COMMISSIONS
 GY 338 WAR MEMORIAL STADIUM COMMISSION
 PPRO A24 CASH OPERATIONS

 UND 326 WAR MEMORIAL STADIUM CASH(338)

Budgeted exceeds Authorized in various line items due to a transfer from Cash Fund Holding Account.

The FY99 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 1997-99 biennium.

APPROPRIATION SUMMARY

BR 215

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-----		-----1999 - 01 BIENNIUM REQUESTS-----						-----R E C O M M E N D A T I O N S-----					
					ACTUAL	BUDGETED	-----FY 1999 - 00-----		-----FY 2000 - 01-----				-----EXECUTIVE-----		-----LEGISLATIVE-----			
					97-98	98-99	REQUEST	REQUEST	REQUEST	REQUEST	REQUEST	REQUEST	1999-00	2000-01	1999-00	2000-01		
000		326	338 A24	B	1,273,614 6	8,396,553 7	8,268,154 7					8,277,200 7			8,268,154 7	8,277,200 7		
001		326	338 A24	C01			3,277,563 0					3,277,563 0			3,277,563	3,277,563		
<p>Character 02 – \$69,000 requested each year to cover the increase of basic operating costs such as electricity, gas, water, and will also allow for repayment of bond debt. Character 10 – \$3,600 requested each year to allow for increase in fees charged by outside accounting firm. Character 11 – \$30,000 requested each year to allow for purchase of replacement equipment required for the upkeep of the stadium grounds as older equipment becomes unusable. Character 17 - \$17,000 requested each year to cover the increasing cost of resale goods and to allow for projected costs related to grass seed, fertilizer, and insecticides for maintaining/repairing natural turf playing field. Character 05 – \$3,157,963 requested each year for Phase II renovations should revenues become available. These renovations will continue to address ADA accessibility issues.</p>																		
001		326	338 A24	C08			10,000 0					10,000 0			10,000	10,000		
<p>Character 11 – \$10,000 requested each year to allow for the purchase of two additional computers with Internet access, upgrades for five existing computers to provide Internet access and networking capability, purchase of new printer(s), creation of a Web Page designed by the Department of Information Systems, and possible replacement of an existing fax machine.</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

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-----		-----1999 - 01 BIENNIUM REQUESTS-----						-----R E C O M M E N D A T I O N S-----					
					ACTUAL	BUDGETED	-----FY 1999 - 00-----			-----FY 2000 - 01-----			-----EXECUTIVE-----		-----LEGISLATIVE-----			
					97-98	98-99	-----REQUEST-----			-----REQUEST-----			1999-00	2000-01	1999-00	2000-01		
001		326	338 A24	C10				0				0						
								0				0						

The Commission is requesting reclassification of four positions back to Grade 99 as originally authorized. The salaries for these four positions are in Base Level with no additional appropriation requested.

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

01	02	03	04	05	06	07	08	09	10	11	12	13	14
CHARACTER TITLE	-----EXPENDITURES-----			-----99-00 FISCAL YEAR-----			-----00-01 FISCAL YEAR-----			-----RECOMMENDATIONS-----			
	97-98 ACTUAL	98-99 BUDGETED	98-99 AUTHORIZED APPRO	BASE	CHANGE LEVEL	TOTAL REQUEST	BASE	CHANGE LEVEL	TOTAL REQUEST	EXECUTIVE		LEGISLATIVE	
										99-00	00-01	99-00	00-01
BOND MONEY SUPPLEMENT	743	390	8,156	0	0	0	0	0	0				
THIS APPROPRIATION IS NOT REQUESTED FOR THE NEW BIENNIUM													
TOTAL	743	390	8,156	0	0	0	0	0	0				
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	743	390	*****										
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS			*****										
OTHER			*****										
TOTAL FUNDING	743	390	*****										
EXCESS APPRO/ (FUNDING)			*****										
TOTAL	743	390	*****										

DEPT 009 OTHER BOARDS AND COMMISSIONS
 AGY 338 WAR MEMORIAL STADIUM COMMISSION
 APPRO 2HU STADIUM IMPROVEMENT AND EXPANSION SUPPLEMENT
 FUND THS WAR MEMORIAL STADIUM IHP & EXP-(338)

NOTE: Act 943 of 1993 repealed the income tax check off for construction. No further collections will be made.

APPROPRIATION SUMMARY

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