

# WAR MEMORIAL STADIUM COMMISSION

## Enabling Laws

Act 33 of 2010  
A.C.A. § 22-3-1001

## History and Organization

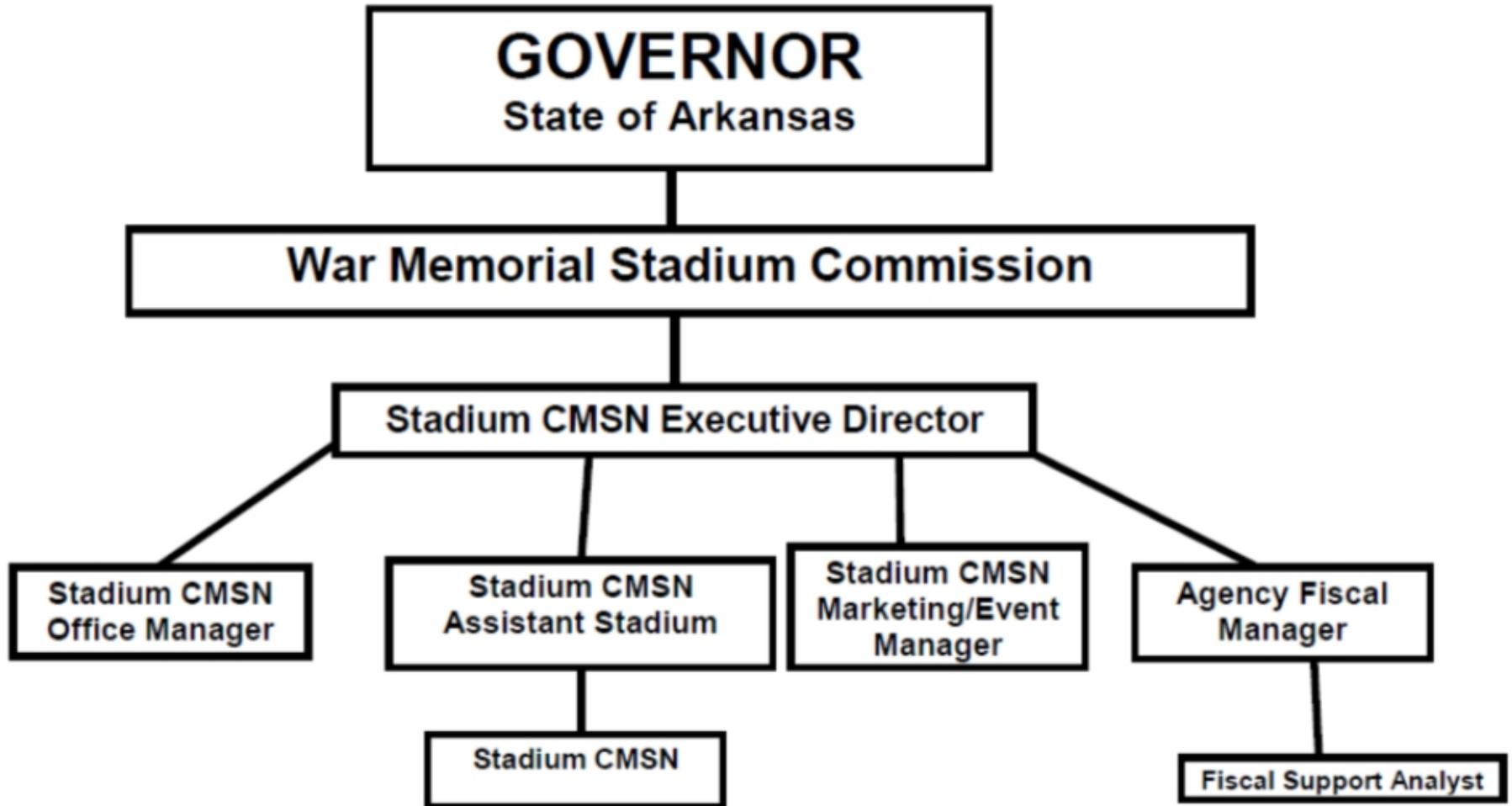
War Memorial Stadium's mission is to provide safe and adequate facilities for open-air events for schools, colleges, and universities of the State of Arkansas. In addition, the Stadium is available for use by other institutional and commercial organizations for various activities requiring a large open-air facility. The Stadium also allows various non-profit organizations to utilize the facilities for fund raising events as a community service. Beginning in Fiscal Year 2006, funding for the operation and upkeep of the Stadium came from stabilized general revenue in the Miscellaneous Agencies Fund so that cash revenue could be used to do some much needed and long over do major renovations to the Stadium. The War Memorial Stadium Commission wishes to continue to receive general revenue funding for Fiscal Years 2012, 2013 and so on. The cash revenues are generated by the use of the Stadium through rentals and profits from concession/novelty sales and are being used for operations not covered by general revenue and for major ongoing renovations to the Stadium.

The Stadium Commission consists of eight (8) 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 four (4) members from the State at large. This commission has exclusive jurisdiction over the operation of War Memorial Stadium.

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 over sixty times; four times by the University of Arkansas at Fayetteville, four times by University of Arkansas at Pine Bluff, several special events including Burlsworth football camps, Life Champs football camps, Battle of the Bands, High School Marching Band Competitions, "Get Wild" in Arkansas watch parties and wild game cook-offs, various private events, and many more. In addition, twenty to twenty-five additional high school football games are played in the stadium including home games for Little Rock Catholic High School, the Arkansas Activities Associations State Championship games for all divisions of high school football & Salt Bowl (Bryant vs. Benton) games, and Flex 360 host the high school double header kick offs for high school football during August of each year, as well as camps and combines. It is estimated that during the last biennium over 600,000 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 approximately 25 inquiries regarding the use of the Stadium for football events and events other than football.

Current renovations to the Stadium include a newly constructed press box, new visiting dressing rooms, and signage updates. War Memorial Stadium Commission is hoping the upgrade of the facility will continue in the upcoming years, including renovating the last few outdated concession stands & restrooms in the south corners. The Stadium Commission hopes the citizens of Arkansas will be proud of and have the convenience they need and require at the Stadium that has served our state so well for over 50 years.

# War Memorial Stadium Commission



## **Agency Commentary**

Act 282 of 1967 amended Sections 1, 2, and 5 of Act 249 of 1947 to create a Stadium Commission consisting of eight (8) members appointed by the Governor with the advice and consent of the Senate. Each Congressional District in the State is represented by membership of this Commission along with four (4) 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 stabilized general revenue in the Miscellaneous Agencies Fund and cash revenues that are generated by the use of the Stadium through rentals and profits from concession/novelty sales.

The 2011 - 2013 biennial budget request seeks to provide for the maintenance and operations of the Stadium funded by general revenue, and for the cost of providing concessions and novelties for the events held at the Stadium funded by cash generated by the Stadium. In the cash appropriation, War Memorial Stadium Commission requests an increase of \$375,617 each year for the cost of providing resale items for concessions and novelty sales and an increase in Extra Help of \$25,000 for the cost of providing staff for the newly constructed press box. The Commission also requests Debt Service Principal & Interest line item for \$4,000,000 each year to pay back the bond it received to help fund the construction of the new press box. Cash generated by the Stadium will be used to pay back the bond received for the construction of the press box and to help cover the cost for major construction projects ongoing at the Stadium.

## **Audit Findings**

DIVISION OF LEGISLATIVE AUDIT  
AUDIT OF :  
WAR MEMORIAL STADIUM COMMISSION

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Findings

A separate report for this Agency was not issued. However, financial activity for the Agency was included in the audit of the State's CAFR for the year ended June 30, 2009.

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Recommendations

## Employment Summary

	Male	Female	Total	%
White Employees	2	3	5	100 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			0	0 %
Total Employees			5	100 %

## Cash Fund Balance Description as of June 30, 2010

Fund Account	Balance	Type	Location
3260000	\$1,524,687	Checking/Certificate of Deposit	Bank of America/First Security Bank

### Statutory/Other Restrictions on use:

A.C.A. 22-3-1002 Withdrawals are made by check and direct invoices are sent to DFA for approval and recording in AASIS. A.C.A. 22-3-1010 All transactions are reviewed by DFA-Accounting and audited by Legislative Audit.

### Statutory Provisions for Fees, Fines, Penalties:

A.C.A. 22-3-1002 authorizes the Commission to fix the amount of admission fees, commissions, rents and other charges to be collected by the Commission for the use of the Stadium for athletic or other.

### Revenue Receipts Cycle:

A.C.A. 22-3-1002 states that Revenues are deposited upon receipt from income sources like Stadium rent, advertising space rent, concession and novelty sales and other rental and parking fees.

### Fund Balance Utilization:

A.C.A. 22-3-1002 Funds are used to pay expenses incurred by the War Memorial Stadium Commission.

<b>Fund Account</b>	<b>Balance</b>	<b>Type</b>	<b>Location</b>
PSC0000	\$4,892	Payroll	State Treasury

**Statutory/Other Restrictions on use:**

A.C.A. 22-3-1002 Withdrawals are made by check and direct invoices are sent to DFA for approval and recording in AASIS. A.C.A. 22-3-1010 All transactions are reviewed by DFA-Accounting and audited by Legislative Audit.

**Statutory Provisions for Fees, Fines, Penalties:**

A.C.A. 22-3-1002 authorizes the Commission to fix the amount of admission fees, commissions, rents and other charges to be collected by the Commission for the use of the Stadium for athletic or other

**Revenue Receipts Cycle:**

A.C.A. 22-3-1002 states that Revenues are deposited upon receipt from income sources like Stadium rent, advertising space rent, concession and novelty sales and other rental and parking fees.

**Fund Balance Utilization:**

A.C.A. 22-3-1002 Funds are used to pay payroll of the War Memorial Stadium Commission.

**Publications**

**A.C.A. 25-1-204**

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution
		Governor	General Assembly		
None	N/A	N	N	0	N/A

## Department Appropriation Summary

### Historical Data

### Agency Request and Executive Recommendation

Appropriation	2009-2010		2010-2011		2010-2011		2011-2012					2012-2013						
	Actual	Pos	Budget	Pos	Authorized	Pos	Base Level	Pos	Agency	Pos	Executive	Pos	Base Level	Pos	Agency	Pos	Executive	Pos
2VZ State Operations	892,578	6	875,066	6	882,837	6	873,298	6	873,298	6	873,298	6	873,298	6	873,298	6	873,298	6
A24 War Memorial Operations	1,008,609	0	5,929,199	1	5,556,624	1	1,553,658	1	5,954,275	1	5,954,275	1	1,553,658	1	5,954,275	1	5,954,275	1
Total	1,901,187	6	6,804,265	7	6,439,461	7	2,426,956	7	6,827,573	7	6,827,573	7	2,426,956	7	6,827,573	7	6,827,573	7

Funding Sources		%		%		%		%		%		%		%		%		%	
Fund Balance	4000005	735,729	21.4	1,529,579	15.8			2,901,456	26.0	2,901,456	26.0	2,901,456	26.0	8,731,698	51.4	4,331,081	34.4	4,331,081	34.4
General Revenue	4000010	892,578	26.0	875,066	9.0			873,298	7.8	873,298	7.8	873,298	7.8	873,298	5.1	873,298	6.9	873,298	6.9
Cash Fund	4000045	1,802,459	52.5	1,801,076	18.6			1,883,900	16.9	1,883,900	16.9	1,883,900	16.9	1,883,900	11.1	1,883,900	15.0	1,883,900	15.0
Contribution / Bonds	4000165	0	0.0	5,500,000	56.7			5,500,000	49.3	5,500,000	49.3	5,500,000	49.3	5,500,000	32.4	5,500,000	43.7	5,500,000	43.7
Total Funds		3,430,766	100.0	9,705,721	100.0			11,158,654	100.0	11,158,654	100.0	11,158,654	100.0	16,988,896	100.0	12,588,279	100.0	12,588,279	100.0
Excess Appropriation/(Funding)		(1,529,579)		(2,901,456)				(8,731,698)		(4,331,081)		(4,331,081)		(14,561,940)		(5,760,706)		(5,760,706)	
Grand Total		1,901,187		6,804,265				2,426,956		6,827,573		6,827,573		2,426,956		6,827,573		6,827,573	

The FY11 Budget exceeds Authorized Appropriation in War Memorial Operations (Appropriation A24) due to a transfer from the Cash Fund Holding Account.

## Agency Position Usage Report

FY2008 - 2009						FY2009 - 2010						FY2010 - 2011					
Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused
	Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total	
7	5	2	7	0	28.57 %	7	5	2	7	0	28.57 %	7	5	2	7	0	28.57 %

## **Analysis of Budget Request**

**Appropriation:** 2VZ - State Operations

**Funding Sources:** HUA - Miscellaneous Agencies Fund

The State Operations appropriation funded by general revenue provides for operations and maintenance of War Memorial Stadium. This appropriation in part replaced the general revenue the Stadium was receiving through the City and County Tourist Meeting and Entertainment Facilities Assistance Law, A.C.A. §14-171-215, from fiscal years 1996 to 2004.

Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Career Service Payments.

The Agency Request provides for Base Level each year of the biennium.

The Executive Recommendation provides for the Agency Request.

## Appropriation Summary

**Appropriation:** 2VZ - State Operations

**Funding Sources:** HUA - Miscellaneous Agencies Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
	2009-2010 Actual	2010-2011 Budget	2010-2011 Authorized	2011-2012			2012-2013		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	349,565	324,747	332,821	322,947	322,947	322,947	322,947	322,947	322,947
<b>#Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
Extra Help 5010001	39,702	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
<b>#Extra Help</b>	<b>10</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>
Personal Services Matching 5010003	90,288	96,572	96,269	96,604	96,604	96,604	96,604	96,604	96,604
Overtime 5010006	823	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Operating Expenses 5020002	412,200	412,247	412,247	412,247	412,247	412,247	412,247	412,247	412,247
Conference & Travel Expenses 5050009	0	0	0	0	0	0	0	0	0
Professional Fees 5060010	0	0	0	0	0	0	0	0	0
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>892,578</b>	<b>875,066</b>	<b>882,837</b>	<b>873,298</b>	<b>873,298</b>	<b>873,298</b>	<b>873,298</b>	<b>873,298</b>	<b>873,298</b>
<b>Funding Sources</b>									
General Revenue 4000010	892,578	875,066		873,298	873,298	873,298	873,298	873,298	873,298
Total Funding	892,578	875,066		873,298	873,298	873,298	873,298	873,298	873,298
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
<b>Grand Total</b>	<b>892,578</b>	<b>875,066</b>		<b>873,298</b>	<b>873,298</b>	<b>873,298</b>	<b>873,298</b>	<b>873,298</b>	<b>873,298</b>

The FY11 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2009-2011 biennium.

## **Analysis of Budget Request**

**Appropriation:** A24 - War Memorial Operations

**Funding Sources:** 326 - War Memorial Stadium - Cash

Created by Act 232 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 and visitors of our state. Funding for the cash operations of the Stadium is generated from rental of the Stadium and profits from concession/novelty sales charged pursuant to Arkansas Code Annotated §22-3-1002.

Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Career Service Payments.

The Agency's Change Level Request provides for an increase of \$4,400,617 in each year of the biennium and reflects the following:

- Extra Help increase of \$25,000 to provide extra staffing for the newly constructed press box.
- Resale (COGS) increase of \$375,617 for the cost of providing resale items for concessions and novelties sold during events held at the Stadium.
- Debt Service increase of \$4,000,000 will allow for the re-payment of the bonds that were used to finance the construction of the press box.

The Executive Recommendation provides for the Agency Request. Expenditure of appropriation is contingent upon available funding.

# Appropriation Summary

**Appropriation:** A24 - War Memorial Operations  
**Funding Sources:** 326 - War Memorial Stadium - Cash

## Historical Data

## Agency Request and Executive Recommendation

Commitment Item	Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
	2009-2010 Actual	2010-2011 Budget	2010-2011 Authorized	2011-2012			2012-2013		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	0	29,251	29,251	29,251	29,251	29,251	29,251	29,251	29,251
<b>#Positions</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Extra Help 5010001	58,163	90,000	65,000	90,000	115,000	115,000	90,000	115,000	115,000
<b>#Extra Help</b>	<b>8</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>
Personal Services Matching 5010003	7,537	18,855	16,897	18,931	18,931	18,931	18,931	18,931	18,931
Overtime 5010006	1,460	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Operating Expenses 5020002	304,974	572,555	572,555	572,555	572,555	572,555	572,555	572,555	572,555
Conference & Travel Expenses 5050009	0	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Professional Fees 5060010	19,656	54,538	54,538	54,538	54,538	54,538	54,538	54,538	54,538
Construction 5090005	0	0	4,000,000	0	0	0	0	0	0
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Resale (COGS) 5090017	616,819	1,025,000	649,383	649,383	1,025,000	1,025,000	649,383	1,025,000	1,025,000
Refunds/Reimbursements 5110014	0	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Capital Outlay 5120011	0	0	0	0	0	0	0	0	0
Debt Service 5120019	0	4,000,000	0	0	4,000,000	4,000,000	0	4,000,000	4,000,000
Contingency 5130018	0	0	30,000	0	0	0	0	0	0
<b>Total</b>	<b>1,008,609</b>	<b>5,929,199</b>	<b>5,556,624</b>	<b>1,553,658</b>	<b>5,954,275</b>	<b>5,954,275</b>	<b>1,553,658</b>	<b>5,954,275</b>	<b>5,954,275</b>
<b>Funding Sources</b>									
Fund Balance 4000005	735,729	1,529,579		2,901,456	2,901,456	2,901,456	8,731,698	4,331,081	4,331,081
Cash Fund 4000045	1,802,459	1,801,076		1,883,900	1,883,900	1,883,900	1,883,900	1,883,900	1,883,900
Contribution / Bonds 4000165	0	5,500,000		5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
<b>Total Funding</b>	<b>2,538,188</b>	<b>8,830,655</b>		<b>10,285,356</b>	<b>10,285,356</b>	<b>10,285,356</b>	<b>16,115,598</b>	<b>11,714,981</b>	<b>11,714,981</b>
Excess Appropriation/(Funding)	(1,529,579)	(2,901,456)		(8,731,698)	(4,331,081)	(4,331,081)	(14,561,940)	(5,760,706)	(5,760,706)
<b>Grand Total</b>	<b>1,008,609</b>	<b>5,929,199</b>		<b>1,553,658</b>	<b>5,954,275</b>	<b>5,954,275</b>	<b>1,553,658</b>	<b>5,954,275</b>	<b>5,954,275</b>

The FY11 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2009-2011 biennium.

Budget exceeds Authorized Appropriation in Extra Help, Resale (COGS) and Debt Service due to a transfer from the Cash Fund Holding Account.

## Change Level by Appropriation

**Appropriation:** A24 - War Memorial Operations  
**Funding Sources:** 326 - War Memorial Stadium - Cash

### Agency Request

Change Level		2011-2012	Pos	Cumulative	% of BL	2012-2013	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	<b>1,553,658</b>	<b>1</b>	<b>1,553,658</b>	<b>100.0</b>	<b>1,553,658</b>	<b>1</b>	<b>1,553,658</b>	<b>100.0</b>
C01	Existing Program	400,617	0	1,954,275	125.8	400,617	0	1,954,275	125.8
C02	New Program	4,000,000	0	5,954,275	383.2	4,000,000	0	5,954,275	383.2

### Executive Recommendation

Change Level		2011-2012	Pos	Cumulative	% of BL	2012-2013	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	<b>1,553,658</b>	<b>1</b>	<b>1,553,658</b>	<b>100.0</b>	<b>1,553,658</b>	<b>1</b>	<b>1,553,658</b>	<b>100.0</b>
C01	Existing Program	400,617	0	1,954,275	125.8	400,617	0	1,954,275	125.8
C02	New Program	4,000,000	0	5,954,275	383.2	4,000,000	0	5,954,275	383.2

### Justification

C01	An increase in the Resale (COGS) and Extra Help line items will provide for additional concession purchases and staffing for the newly constructed press box at War Memorial Stadium.
C02	The request for Debt Service Principal will allow for the re-payment of the bond that was received to fund the construction of the new press box.