

WAR MEMORIAL STADIUM COMMISSION

Enabling Laws

Act 133 of 2014
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.

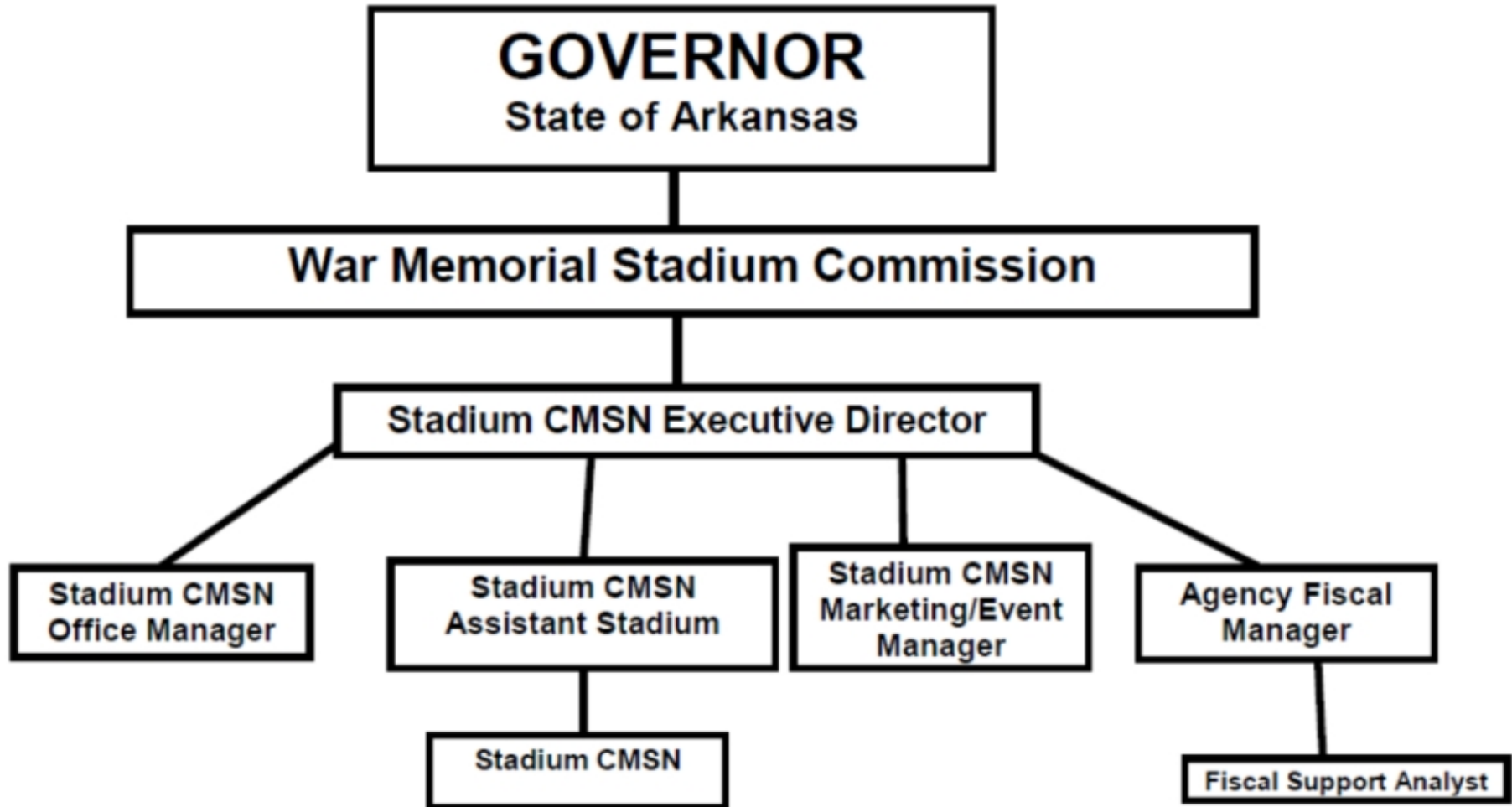
The Stadium Commission consists of eight (8) members appointed by the Governor with the advice and consent of the Senate. Each Congressional District in the State is represented by membership on this commission along with four (4) members from the State at large. This commission has exclusive jurisdiction 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 2015 - 2017 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.

The Commission is requesting Base Level appropriation for the 2015 - 2017 Biennium.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
WAR MEMORIAL STADIUM COMMISSION
FOR THE YEAR ENDED JUNE 30, 2012

Findings

Recommendations

None

None

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2014

None

Employment Summary

	Male	Female	Total	%
White Employees	3	2	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, 2014

Fund Account	Balance	Type	Location
3260000	\$154,385	Checking/Payroll Paying	Bank of America

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.

Fund Account	Balance	Type	Location
3260000	\$207,919	Certificate of Deposit	First Security Bank

Statutory/Other Restrictions on use:

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Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
None	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Historical Data

Agency Request and Executive Recommendation

Appropriation	2013-2014		2014-2015		2014-2015		2015-2016					2016-2017						
	Actual	Pos	Budget	Pos	Authorized	Pos	Base Level	Pos	Agency	Pos	Executive	Pos	Base Level	Pos	Agency	Pos	Executive	Pos
2VZ State Operations	884,218	5	892,676	6	892,676	6	897,503	6	897,503	6	897,503	6	898,238	6	898,238	6	898,238	6
A24 War Memorial Operations	1,792,926	0	2,557,186	1	5,957,087	1	2,557,396	1	2,557,396	1	2,557,396	1	2,557,396	1	2,557,396	1	2,557,396	1
Total	2,677,144	5	3,449,862	7	6,849,763	7	3,454,899	7	3,454,899	7	3,454,899	7	3,455,634	7	3,455,634	7	3,455,634	7

Funding Sources		%		%		%		%		%		%		%		%		%		
Fund Balance	4000005	596,321	19.6	362,304	10.5		0	0.0		0	0.0		0	0.0		0	0.0		0	0.0
General Revenue	4000010	884,218	29.1	892,676	25.9		897,503	29.0		897,503	29.0		898,238	29.0		898,238	29.0		898,238	29.0
Cash Fund	4000045	1,558,909	51.3	2,194,882	63.6		2,200,000	71.0		2,200,000	71.0		2,200,000	71.0		2,200,000	71.0		2,200,000	71.0
Total Funds		3,039,448	100.0	3,449,862	100.0		3,097,503	100.0		3,097,503	100.0		3,098,238	100.0		3,098,238	100.0		3,098,238	100.0
Excess Appropriation/(Funding)		(362,304)		0			357,396			357,396			357,396			357,396			357,396	
Grand Total		2,677,144		3,449,862			3,454,899			3,454,899			3,455,634			3,455,634			3,455,634	

Variance in Fund Balance is due to unfunded appropriation in (A24) War Memorial Operations.

Agency Position Usage Report

FY2012 - 2013						FY2013 - 2014						FY2014 - 2015					
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 Regular Salaries and Personal Services Matching include the continuation of the previously authorized 2015 1% Cost of Living Adjustment and Career Service Payments for eligible employees. Personal Services Matching also includes a \$10 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$420 per month. Base Level salaries and matching do not include appropriation for Merit Pay Increases.

The Agency is requesting Base Level in both years 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		
	2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	2015-2016			2016-2017		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	328,090	338,370	338,370	341,538	341,538	341,538	342,138	342,138	342,138
#Positions	5	6	6	6	6	6	6	6	6
Extra Help 5010001	39,784	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
#Extra Help	9	101	101	101	101	101	101	101	101
Personal Services Matching 5010003	111,820	108,745	107,205	110,404	110,404	110,404	110,539	110,539	110,539
Overtime 5010006	527	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Operating Expenses 5020002	403,997	404,061	405,601	404,061	404,061	404,061	404,061	404,061	404,061
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
Total	884,218	892,676	892,676	897,503	897,503	897,503	898,238	898,238	898,238
Funding Sources									
General Revenue 4000010	884,218	892,676		897,503	897,503	897,503	898,238	898,238	898,238
Total Funding	884,218	892,676		897,503	897,503	897,503	898,238	898,238	898,238
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	884,218	892,676		897,503	897,503	897,503	898,238	898,238	898,238

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 Regular Salaries and Personal Services Matching include the continuation of the previously authorized 2015 1% Cost of Living Adjustment and Career Service Payments for eligible employees. Personal Services Matching also includes a \$10 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$420 per month. Base Level salaries and matching do not include appropriation for Merit Pay Increases. The Base Level request for Regular Salaries includes board member stipend payments.

The Agency is requesting Base Level in both years of the 2015-2017 Biennium.

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		
	2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	2015-2016			2016-2017		
				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
#Positions	0	1	1	1	1	1	1	1	1
Extra Help 5010001	15,873	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000
#Extra Help	4	49	49	49	49	49	49	49	49
Personal Services Matching 5010003	3,255	21,842	21,743	22,052	22,052	22,052	22,052	22,052	22,052
Overtime 5010006	0	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Operating Expenses 5020002	219,439	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	10,914	54,538	54,538	54,538	54,538	54,538	54,538	54,538	54,538
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Resale (COGS) 5090017	850,124	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000
Refunds/Reimbursements 5110014	93,960	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	599,361	600,000	4,000,000	600,000	600,000	600,000	600,000	600,000	600,000
Total	1,792,926	2,557,186	5,957,087	2,557,396	2,557,396	2,557,396	2,557,396	2,557,396	2,557,396
Funding Sources									
Fund Balance 4000005	596,321	362,304		0	0	0	0	0	0
Cash Fund 4000045	1,558,909	2,194,882		2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Total Funding	2,155,230	2,557,186		2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Excess Appropriation/(Funding)	(362,304)	0		357,396	357,396	357,396	357,396	357,396	357,396
Grand Total	1,792,926	2,557,186		2,557,396	2,557,396	2,557,396	2,557,396	2,557,396	2,557,396

FY15 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2013-2015 Biennium. Expenditure of appropriation is contingent upon available funding.