

**Racing Commission
Budget No. 670
Senate Bill No. 2023**

| | FTE Positions | General Fund | Other Funds | Total |
|---|----------------------|---------------------|--------------------|----------------|
| 2013-15 executive budget (bills as introduced) | 2.00 | \$397,560 | \$166,407 | \$563,967 |
| 2013-15 legislative appropriations | 2.00 | 389,244 | 166,407 | 555,651 |
| Legislative increase (decrease) to executive budget | 0.00 | (\$8,316) | \$0 | (\$8,316) |
| Legislative increase (decrease) to 2011-13 appropriations | 0.00 | \$71,743 | \$36,407 | \$108,150 |

ONGOING AND ONE-TIME GENERAL FUND APPROPRIATIONS

| | Ongoing General Fund Appropriation | One-Time General Fund Appropriation | Total General Fund Appropriation |
|---|---|--|---|
| 2011-13 legislative appropriations | \$317,501 | \$0 | \$317,501 |
| 2013-15 legislative appropriations | 389,244 | 0 | 389,244 |
| 2013-15 legislative increase (decrease) to 2011-13 appropriations | \$71,743 | \$0 | \$71,743 |
| Percentage increase (decrease) to 2011-13 appropriations | 22.6% | N/A | 22.6% |
| 2013-15 legislative increase (decrease) to executive budget | (\$8,316) | \$0 | (\$8,316) |
| Percentage increase (decrease) to executive budget | (2.1%) | N/A | (2.1%) |

SUMMARY OF LEGISLATIVE CHANGES TO THE EXECUTIVE BUDGET AND MAJOR FUNDING ITEMS

Salaries and Wages

The legislative action affecting the recommended appropriation for the Racing Commission is in accordance with legislative salary and fringe benefits guidelines as contained in House Bill No. 1015. Consistent with the guidelines, a portion of salaries and wages funding from the general fund (\$3,661) and from other funds (\$128) for permanent employees' compensation and benefits is reallocated to an accrued leave payments line item for paying accrued annual leave and sick leave for eligible employees.

| | Major Items | | | |
|--|----------------------|---------------------|--------------------|------------------|
| | FTE Positions | General Fund | Other Funds | Total |
| The legislative action: | | | | |
| Adjusted funding for state employee salaries and benefits consistent with the legislative compensation package guidelines included in House Bill No. 1015. | | (\$8,316) | | (\$8,316) |
| Total | 0.00 | (\$8,316) | \$0 | (\$8,316) |

FTE Changes

The Legislative Assembly did not change the executive recommendation which included funding for 2 FTE positions, the same as the 2011-13 biennium.

Related Legislation

Horse racing taxes - House Bill No. 1068 continues the current tax rate structure for live horse racing and account deposit wagering and provides for simulcast racing to be taxed the same amount as account deposit wagering. The bill also provides that an account deposit wagering company must only pay \$400,000 of taxes during state fiscal year 2013 and must only pay \$420,000 of taxes beginning with state fiscal year 2014 and is exempt from additional taxes once the threshold is met.