



2025

NEBRASKA  
RACING & GAMING  
COMMISSION

ANNUAL REPORT

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# LETTER FROM THE COMMISSION

On behalf of the Nebraska State Racing and Gaming Commission, I respectfully submit the Commission's 2025 Annual Report to the Governor.

This report summarizes the Commission's activities, regulatory actions, and oversight responsibilities during the reporting period. Our mission is to ensure compliance through education and effective regulation of the horse racing and casino industries in the State of Nebraska. We want to ensure all Racing and Gaming operators are successful while remaining in compliance with the statutory and regulatory framework created for them to operate within.

Throughout the year, the Commission carried out its statutory duties through the licensing and regulation of racing, gaming, and wagering activities; enforcement of applicable laws and rules; and coordination with industry participants and other stakeholders. These efforts supported a relatively new regulated industry, in place since 2022, that contributes to the state's economy while maintaining strong safeguards for the public interest.

During this period, the Commission focused on customizing a new licensing database and approved the opening of Nebraska's second permanent casino, Elite Casino and Resorts Grand Island, which includes the state's first poker room. The Commission also approved and oversaw the initial phases of two new racetracks located in South Sioux City and Ogallala, respectively. In addition, a new temporary gaming facility opened in Ogallala, along with Phase 2 of WarHorse Omaha. The information contained in this report reflects the Commission's commitment to transparency, accountability, and effective oversight.

## CONT.

The Commission appreciates the continued support of the Governor's Office and the Legislature, as well as the professionalism of Commission members and staff who carry out this work. Their hard work and due diligence are essential to maintaining a regulatory framework that balances economic activity with strong public protections.

The Commission remains committed to fulfilling its responsibilities with transparency, integrity, and consistency, and to adapting its regulatory approach as the racing and gaming landscape continues to evolve.

Respectfully submitted,



Casey Ricketts, Executive Director



# COMMISSIONER ROSTER



Dennis P. Lee -  
Chairman  
District 2  
2022-2026



Janell Beveridge -  
Vice Chair  
District 3  
2023-2027



Tony Fulton  
District 1 - Gaming  
2021-2025



Helen Abbott Feller  
District 1  
2024-2028



Jeffery Galyen  
District 1 - At Large  
2022-2026



Chris Stinson  
District 3 - Racing  
2025-2029



John Barrett  
District 2 - At Large  
2025-2029

# LEADERSHIP TEAM



Casey Ricketts -  
Executive Director



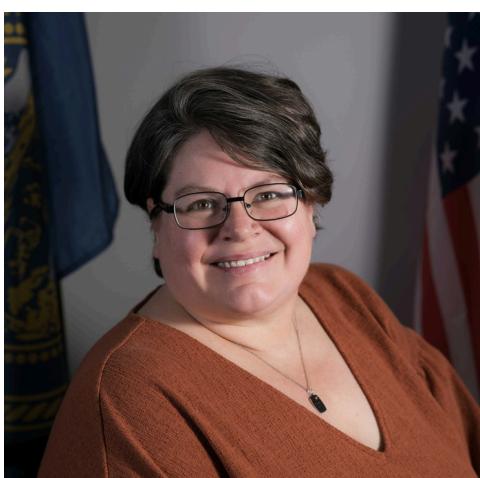
Laurie Holman -  
Deputy Director



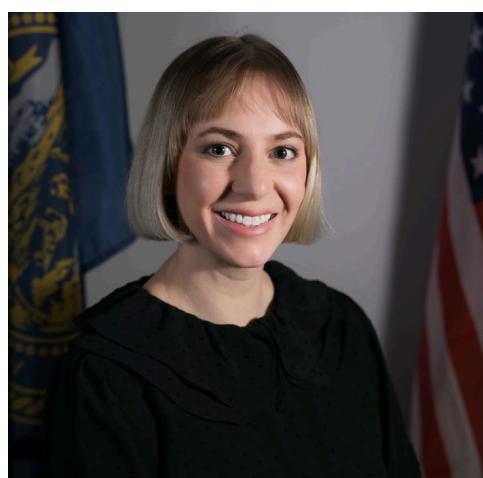
Daniel McEowen -  
Director of Compliance



Drew Behn -  
Director of Enforcement



Rita Pracht -  
Account & Finance Manager



Kylie Hatten -  
Human Resources Manager

# HISTORY & STATUTORY AUTHORITY

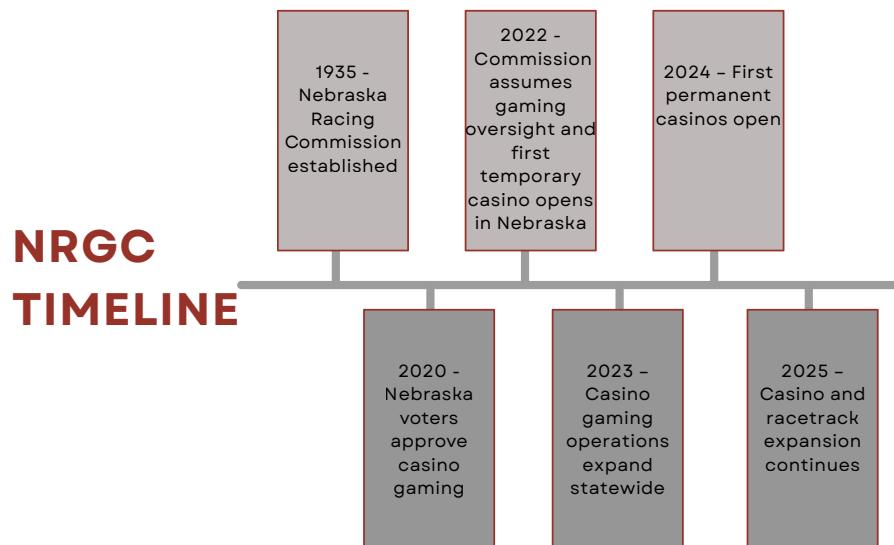
The Nebraska Racing and Gaming Commission was established in 1935 as the Nebraska State Racing Commission to regulate pari-mutuel horse racing in the State of Nebraska. For decades, horse racing was the Commission's sole regulatory focus, and agency operations, systems, and staffing were built entirely around racing oversight.

In 2020, Nebraska voters approved constitutional amendments authorizing casino gaming at licensed racetrack facilities. This voter approval expanded the Commission's authority and formally transitioned the agency into the Nebraska Racing and Gaming Commission, responsible for regulating both racing and casino gaming.

At the time casino gaming was authorized, Nebraska did not have an existing gaming regulatory framework. The Commission was required to develop licensing systems, compliance standards, investigative procedures, and enforcement processes from the ground up, while continuing to oversee racing operations statewide.

As casino gaming was implemented, the Commission oversaw the phased opening of licensed casino facilities across Nebraska, including both temporary and permanent operations. Certain facilities continue to progress toward permanent openings, subject to final approvals and construction timelines.

The Commission operates under statutory authority established in the Nebraska Revised Statutes governing horse racing, casino gaming, and sports wagering. This authority enables the Commission to license, investigate, audit, and enforce compliance while protecting the public interest and maintaining the integrity of Nebraska's regulated gaming industries.



# HUMAN RESOURCES

In 2025, the Nebraska Racing and Gaming Commission supported an expanded regulatory scope for racing, casino gaming, and sports wagering by maintaining appropriate staffing levels and investing in employee training and development.

As of December 31, 2025, the Commission employed **41 staff**, including six Commissioners, supporting administrative, compliance, licensing, and enforcement functions statewide.

## TRAINING & DEVELOPMENT

Employees recorded **793.54 training hours** in 2025, excluding investigator certification training. All staff completed required agency-wide training courses, and three members of Commission management completed the State of Nebraska Leadership Cohort.

## HIRING ACTIVITY

The Commission onboarded **19 new hires** in 2025 across multiple employment categories.

An additional **three individuals** transferred to the Commission from another state agency during 2025.



## STAFFING SNAPSHOT

Department	Positions
Commissioners	6
Administration	11
Compliance	14
Licensing	3
Enforcement	7
<b>Total</b>	<b>41</b>

# INFORMATION TECHNOLOGY

In 2025, the Nebraska Racing and Gaming Commission's Information Technology function supported agency operations across headquarters and casino locations, with an emphasis on system reliability, regulatory technology, and secure access to Commission services.

## IT OPERATIONS & SUPPORT

IT staff supported approximately **41 users** across Commission headquarters and five casino locations, completing roughly **400 IT support tickets** during the year. These efforts supported day-to-day agency operations, regulatory oversight, and expanded gaming activity statewide.

## SYSTEMS & PLATFORM MODERNIZATION

At the end of 2025, the Commission launched ID Pair, a web-based platform for managing the Voluntary Self-Exclusion program and completed preparation for onboarding the Thentia licensing platform. Technology enhancements also included implementation of live streaming and video and audio recording for all Commission meetings, improving public access and record retention.

## NETWORK & EXPANSION SUPPORT

The Information Technology staff member supported agency expansion by completing network installations at each permanent casino location and adding remote license application processing capabilities in advance of the new licensing database launch.

### KEY 2025 TECHNOLOGY INITIATIVES

- ID Pair VSE platform
- Thentia licensing platform preparation
- Live meeting streaming and recording
- Casino network installations

# COMPLIANCE

In 2025, the Nebraska Racing and Gaming Commission's Compliance Division continued oversight of gaming and racing operations statewide, with a focus on regulatory adherence, internal controls, and operational integrity across licensed facilities.

## OVERSIGHT & AUDIT ACTIVITY

During the year, Compliance staff conducted **192 audits** across Nebraska's casino and racetrack facilities, supporting oversight during periods of expansion and permanent openings. Audit activity resulted in documented findings, including **107 non-compliant findings, 21 compliant determinations, and 64 violation notices** or other findings, all of which were addressed through established regulatory processes.

## TRAINING, COORDINATION & OUTREACH

Compliance staff also participated in and facilitated training and coordination activities throughout the year, including regulatory training, fingerprint training, and internal compliance training. Staff additionally supported **Human Trafficking and Problem Gambling roundtable** discussions in coordination with law enforcement, licensed gaming operators, responsible gaming organizations, and community and advocacy partners, supporting awareness and cross-agency collaboration. As casino operations expanded statewide, the Compliance Division supported several major milestones, including the permanent opening of Grand Island Casino Resort, the temporary opening of Lake Mac Casino Resort, and a second-phase rollout at WarHorse Omaha.

Location	Audits Conducted
WarHorse Lincoln	45
WarHorse Omaha	61
Harrah's Columbus	22
Grand Island Casino	55
Lake Mac	9
<b>Total</b>	<b>192</b>

# INVESTIGATIONS

In 2025, the Nebraska Racing and Gaming Commission's Investigations Division supported regulatory oversight across gaming, racing, and corporate licensing activities statewide, with a primary focus on background investigations and regulatory compliance. During the year, the Investigations Division handled **2,166 cases**, the majority of which involved background investigations required for licensing and regulatory approvals. Additional investigative activity included regulatory violations, criminal matters, and other investigations related to licensed operations.

## REGULATORY VIOLATIONS & REFERRALS

All regulatory violations identified during investigations were formally referred for enforcement. Gaming-related violations were referred to Commission leadership, while racing-related violations were referred to the Stewards.

Case Category	Total Cases
Gaming	1,300
Racing	857
Corporate	9
<b>Total</b>	<b>2,166</b>

## CRIMINAL MATTERS & DISPOSITIONS

Investigations resulted in three criminal referrals to county attorneys, including two cases in Platte County and one case in Hall County. One case resulted in successful prosecution, and two cases remained pending at the end of 2025. Referred criminal matters involved cheating, ticket-in/ticket-out (TITO) theft, and damage to a gaming device.

## COORDINATION & TRAINING

Investigators coordinated with state, local, and federal law enforcement agencies, regulatory partners, and industry organizations throughout the year to support information sharing and effective oversight. Investigative staff also participated in specialized training related to corporate background investigations and supported national equine integrity efforts, including service on the equine integrity team at the Del Mar Breeders' Cup for a second consecutive year.



# LICENSING OVERVIEW

Licensing supports all regulated gaming and racing operations statewide. The licensing division processed all license applications for gaming and racing personnel, vendors, corporate entities, and other regulated roles.

During 2025, the Commission reviewed and approved proposed changes to Title 294 and 296 of the Nebraska Administrative Code, including updates to licensing requirements and costs. While these Titles are under the review of the Attorney General's office, the Commission now maintains an updated schedule of all license types and fees on the agency website. Beginning January 1, 2026, all licenses will be issued for a three-year term, which will result in year-to-year variability in licensing volume and associated revenue across each three-year cycle. Legislation passed in 2025 also changed the window for required fingerprinting for racing applicants, changing it to three years to match the requirements for gaming applicants.

**2025 TOTAL LICENSES ISSUED: 4,672**  
**(GAMING: 3,162 | RACING: 1,510)**



# GAMING LICENSES

In 2025, the Nebraska Racing and Gaming Commission issued a total of **3,162 gaming licenses** across regulated gaming operations statewide.

Licensing activity included occupational licenses, vendor and key person licenses, operator-related licenses, and parent or holding company licenses.

The Commission collected **\$706,785** in gaming licensing fees during 2025, including **\$1,685** for 68 replacement badges. In addition, the Commission collected **\$5,000,000** in annual Authorized Gaming Operator licensing fees, assessed at **\$1,000,000** per licensed gaming property.

Category	Description	Total
<b>Occupational Licenses</b>	Level 1, Level 2, and Level 3 occupational licenses (initial and renewals)	<b>2,897</b>
<b>Vendor &amp; Key Person Licenses</b>	Gaming vendor licenses and vendor key person licenses (initial and renewals)	<b>179</b>
<b>Operator &amp; Key Person Licenses</b>	Authorized gaming operator renewal and related key person licenses	<b>24</b>
<b>Parent / Holding Company Licenses</b>	Parent/holding company licenses (new and renewals)	<b>62</b>
<b>Total Gaming Licenses Issued</b>		<b>3,162</b>
<b>Total Gaming Licensing Fees Collected</b>	Occupational, vendor, operator, and badge fees	<b>\$706,785</b>
<b>Total Authorized Gaming Operator Licensing Fees Collected</b>	\$1,000,000 per property (5 properties)	<b>\$5,000,000</b>

**OCCUPATIONAL LEVEL 2 AND LEVEL 3 MADE UP MOST GAMING LICENSES ISSUED IN 2025.**

# RACING LICENSES

In 2025, the Nebraska Racing and Gaming Commission administered racing licensing in support of live race meets and regulated racing operations statewide. Racing licenses covered a wide range of roles, including owners, trainers, jockeys, officials, veterinarians, and track personnel.

During the year, the Commission issued a total of **1,510 racing licenses**. The Commission collected **\$58,765** in racing licensing fees in 2025, including **\$15,160** in fingerprint fees and **\$105** for duplicate licenses.

Category	Description	Total
Owners & Horsemen	Owners, trainers, partnerships, authorized agents, and horsemen-related roles	<b>587</b>
Racing Participants	Jockeys, apprentice jockeys, exercise riders, outriders, pony persons	<b>76</b>
Track Operations & Staff	Admissions, concessions, mutuels, security, grooms, custodians, valet, maintenance	<b>712</b>
Officials & Specialized Roles	Officials, vets, photographers, photo finish, starters, testing lab, conversions	<b>135</b>
<b>Total Racing Licenses Issued</b>		<b>1,510</b>
<b>Total Racing Licensing Fees Collected</b>		<b>\$58,765</b>

# VOLUNTARY SELF-EXCLUSION PROGRAM

In 2025, the Nebraska Racing and Gaming Commission continued administration of the Voluntary Self-Exclusion (VSE) Program across licensed gaming operations statewide.

## PROGRAM ADMINISTRATION

Program participation continued to increase during the year. The Commission processed new enrollments, updates, and removals, and maintained the statewide VSE list for use by licensed operators.

During the year, the Commission implemented ID Pair, a secure, web-based system used to manage VSE enrollments and updates. The system supports electronic submission, identity verification, and coordination with licensed operators, improving timeliness, consistency, and accessibility for individuals enrolling in the program.

Category	Total
New VSE Enrollments in 2025	<b>284</b>
Total Active VSE Participants (End of 2025)	<b>475</b>
Total Removals Processed (all-time)	<b>54</b>
Total Removals Processed in 2025	<b>33</b>
Repeat Enrollments	<b>21</b>
Total VSE Enrollments (All-Time)	<b>529</b>

## VIOLATIONS & REMITTANCE

During 2025, a total of **77 VSE violations** were identified, resulting in **\$27,188.16** in remittance payments collected from licensed casinos. Remittance funds are directed toward problem gambling treatment, prevention, and education programs in Nebraska.



# LAB TESTING & VETERINARY OVERSIGHT

In 2025, the Nebraska Racing and Gaming Commission continued to oversee laboratory testing and veterinary services in support of the integrity of live horse racing conducted in the state. Oversight activities focused on medication compliance, equine health and safety, and enforcement of racing rules at licensed race meets.

The Commission maintained its partnership with Industrial Laboratories in Denver, Colorado for the handling and processing of equine test samples. Veterinary oversight was provided at all live race meets held during the year. Laboratory results and veterinary findings were reviewed by Commission staff and, when applicable, referred through established regulatory and enforcement processes.

In addition, the Commission implemented a veterinary internship program in 2025 within the test barn, providing hands-on experience in equine care and regulatory testing processes, and designed to increase interest in equine veterinary practice, resulting in strong participation from veterinary students.

## LABORATORY TESTING SUMMARY

Category	Total
Samples Received	575
Tests Preformed	1,022
Positive Test Results	6

## VETERINARY OVERSIGHT SUMMARY

Category	Total
Veterinary Holds / Vet Listed Horses	106
Equine Fatalities	13



Grace Reiger, Test Barn Intern, presenting her work and experience gained through the Nebraska Racing Test Barn internship program.

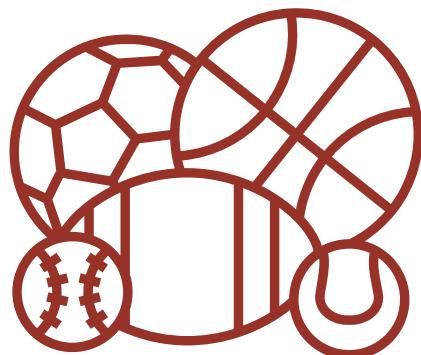
# SPORTS WAGERING OVERSIGHT

In 2025, the Nebraska Racing and Gaming Commission provided regulatory oversight of licensed sports wagering operations statewide. Oversight activities focused on sportsbook catalog review, audit and compliance activity, and response to patron complaints across all licensed operators.

Sports wagering activity occurred at five licensed casino properties operated by three sportsbook platform providers. Kambi supported sportsbook operations at WarHorse Lincoln and WarHorse Omaha. Caesars Sportsbook operated at Harrah's Columbus, and IGT provided sportsbook platforms at Grand Island Casino Resort and Lake Mac Casino Resort.

## SPORTS WAGERING OVERSIGHT ACTIVITY

Category	Total
Licensed Sports Wagering Properties	5
Sportsbook Platform Operators	3
Catalog Submissions Reviewed	54
Catalogs Approved	48
Catalogs Denied	6
Patron Complaints Received	5
Audits Conducted (Incident & Scheduled)	285
Compliance Reviews Conducted	54
<b>Total Audits &amp; Reviews</b>	<b>339</b>

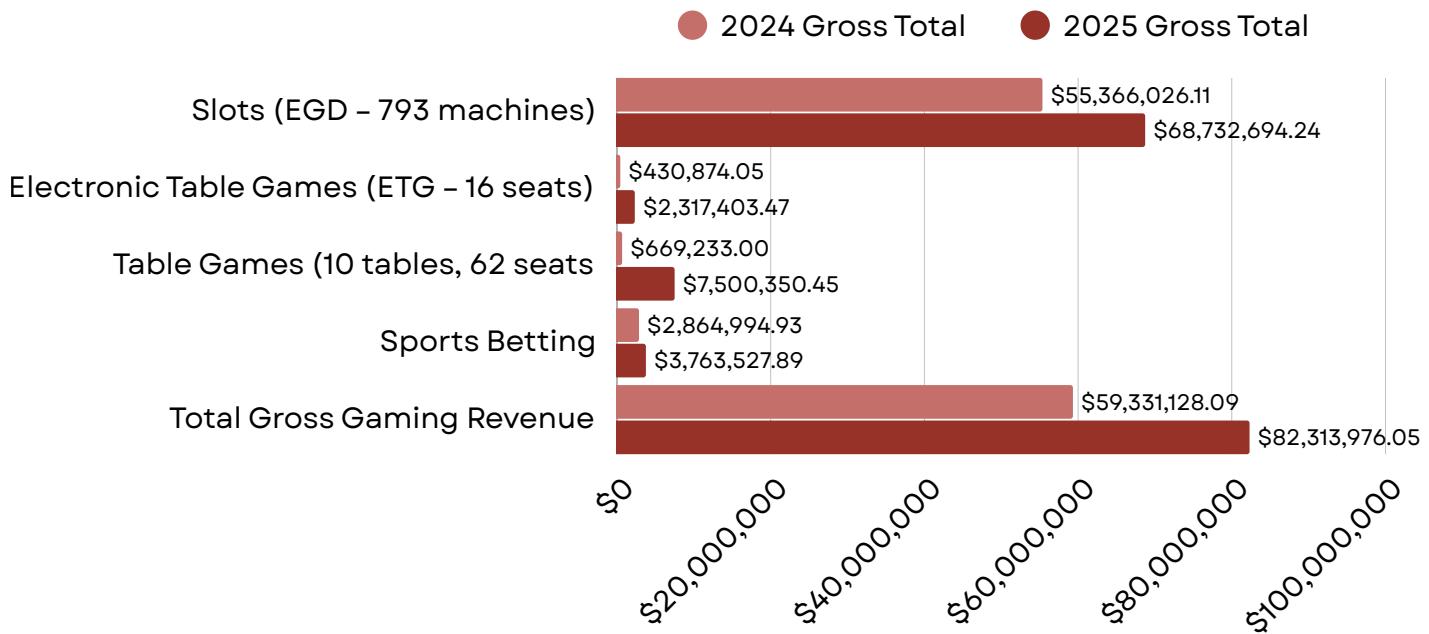


## TOP WAGERING CATEGORIES BY HANDLE (ALL PROPERTIES)

Category	Handle
Parlay	<b>\$32,337,362.03</b>
NFL	<b>\$17,931,988.99</b>
NCAA Football	<b>\$14,606,937.23</b>
MLB	<b>\$10,046,156.09</b>
NCAA Basketball	<b>\$7,975,017.10</b>
NBA	<b>\$7,229,348.68</b>

# WARHORSE LINCOLN

## Gross Gaming Revenue by Category (2024 vs 2025)



### GAMING TAX (20%) (2024 VS 2025)

Metric	2024 Total	2025 Total	Change (\$)
Total Gaming Tax Due	\$11,866,225.62	\$16,462,795.21	\$4,596,569.59

### TAX DISTRIBUTION BREAKDOWN (2024 VS 2025)

Distribution Category	2024 Amount	2025 Amount	Change
State General Fund (2.5%)	\$296,655.64	\$411,569.88	\$114,914.24
Compulsive Gamblers Assistance Fund (2.5%)	\$296,655.64	\$411,569.88	\$114,914.24
Property Tax Credit Cash Fund (70%)	\$8,306,357.93	\$11,523,956.65	\$3,217,598.72
City of Lincoln (12.5%)	\$1,483,278.20	\$2,057,849.40	\$574,571.20
Lancaster County (12.5%)	\$1,483,278.20	\$2,057,849.40	\$574,571.20

TOTAL GROSS GAMING REVENUE INCREASED **\$22.98 MILLION (38.74%)** FROM 2024 TO 2025.

# LEGACY DOWNS

Legacy Downs conducted live horse racing during the 2025 season at its Lincoln facility, continuing its role in Nebraska's pari-mutuel racing landscape. The meet included live racing days supported by intrastate and interstate wagering activity, as well as breeder award distributions tied to Nebraska-bred participation.

## PARI-MUTUAL HANDLE

Wagering Type	Handle
Live Meet	\$492,769.20
Intrastate	\$218,885.40
Interstate	\$10,264,736.60
<b>Total Handle</b>	<b>\$10,976,391.20</b>

### TRACK SNAPSHOT

LOCATION:  
LINCOLN,  
NEBRASKA  
RACE SEASON:  
MAY 9 – JUNE 8,  
2025  
LIVE RACE  
DAYS: 15

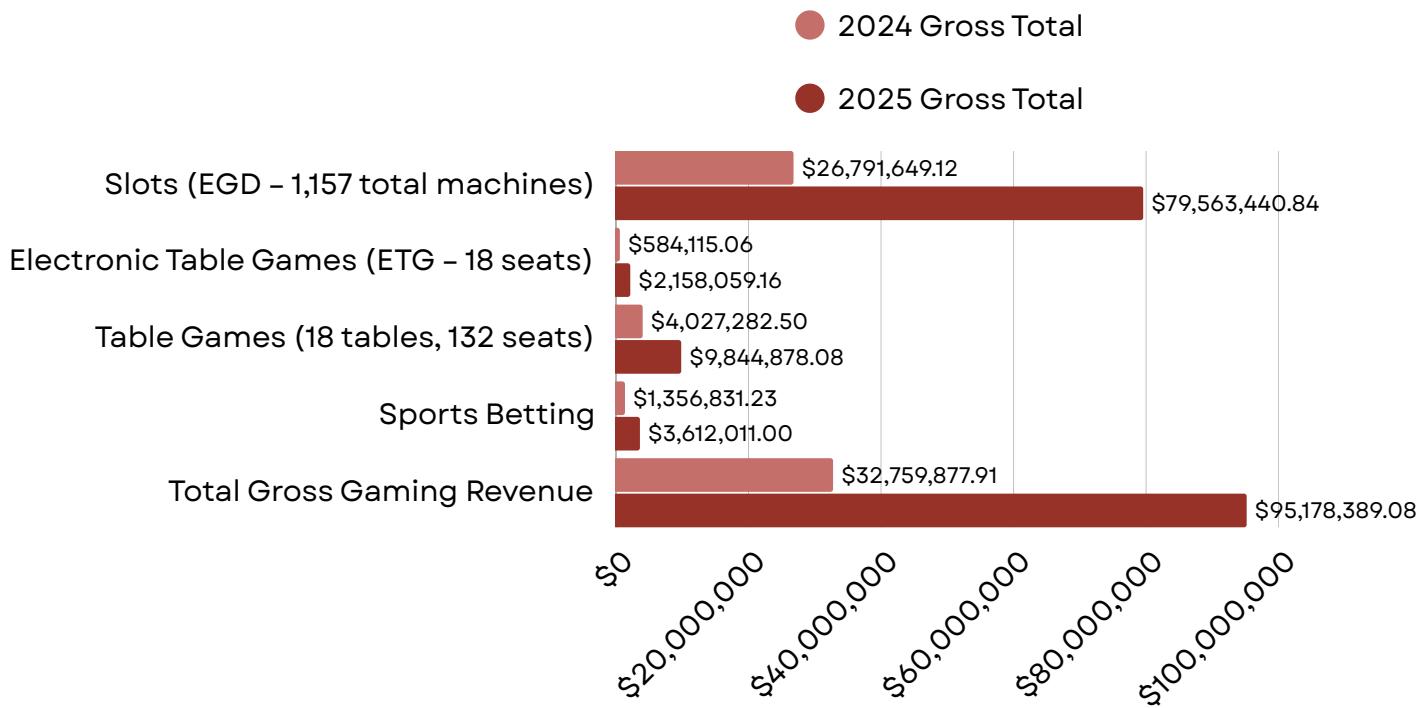
## BREEDER AWARDS

Award Type	Amount
Mare Awards	\$76,227.68
Stallion Awards	\$17,917.20
Purse Supplements	\$425,000.00
<b>Total Breeder Payouts</b>	<b>\$519,144.88</b>



# WARHORSE OMAHA

## Gross Gaming Revenue by Category (2024 vs 2025)



### GAMING TAX (20%) (2024 VS 2025)

Metric	2024 Total	2025 Total	Change (\$)
Total Gaming Tax Due	\$6,551,975.58	\$19,035,677.82	\$12,483,702.24

### TAX DISTRIBUTION BREAKDOWN (2024 VS 2025)

Distribution Category	2024 Amount	2025 Amount	Change
State General Fund (2.5%)	\$163,799.39	\$475,891.95	\$312,092.56
Compulsive Gamblers Assistance Fund (2.5%)	\$163,799.39	\$475,891.95	\$312,092.56
Property Tax Credit Cash Fund (70%)	\$4,586,382.91	\$13,324,974.47	\$8,738,591.56
City of Omaha (12.5%)	\$818,996.95	\$2,379,459.73	\$1,560,462.78
Douglas County (12.5%)	\$818,996.95	\$2,379,459.73	\$1,560,462.78

TOTAL GROSS GAMING REVENUE INCREASED **\$62.42M (190.53%)** FROM 2024 TO 2025.

# HORSEMEN'S PARK

Horsemen's Park conducted live horse racing during the 2025 season at its Omaha facility, contributing to Nebraska's pari-mutuel racing activity through a limited live meet. The meet included live race days supported by intrastate and interstate wagering, as well as breeder award distributions tied to Nebraska-bred participation.

## PARI-MUTUAL HANDLE

Wagering Type	Handle
Live Meet	\$369,328.80
Intrastate	\$537,892.20
Interstate	\$16,555,884.10
<b>Total Handle</b>	<b>\$17,462,905.10</b>

### TRACK SNAPSHOT

LOCATION:  
OMAHA,  
NEBRASKA  
RACE SEASON:  
JULY 18 - JULY  
26, 2025  
LIVE RACE  
DAYS: 4

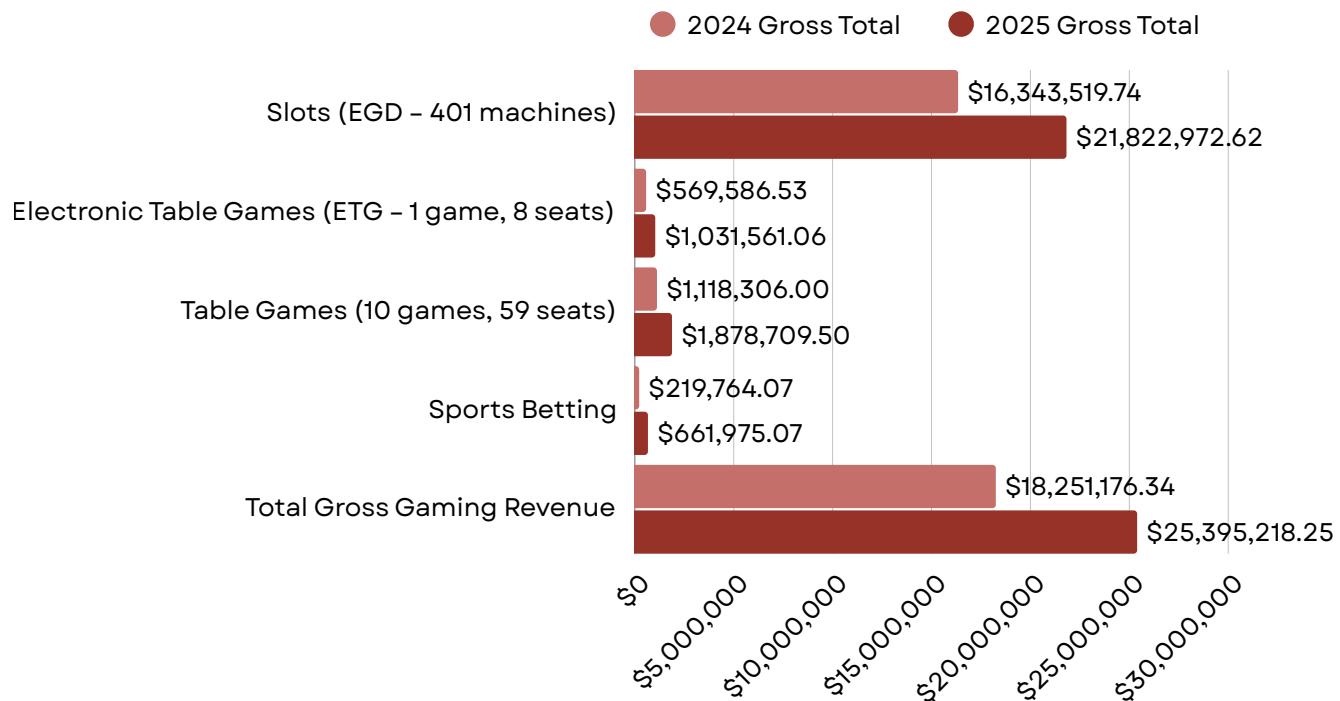
## BREEDER AWARDS

Award Type	Amount
Mare Awards	\$15,470.00
Stallion Awards	\$5,232.00
Purse Supplements	\$77,208.75
<b>Total Breeder Payouts</b>	<b>\$97,910.75</b>



# HARRAH'S COLUMBUS

## Gross Gaming Revenue by Category (2024 vs 2025)



## GAMING TAX (20%) (2024 VS 2025)

Metric	2024 Total	2025 Total	Change (\$)
Total Gaming Tax Due	\$3,650,235.27	\$5,079,043.65	\$1,428,808.38

## TAX DISTRIBUTION BREAKDOWN (2024 VS 2025)

Distribution Category	2024 Amount	2025 Amount	Change
State General Fund (2.5%)	\$91,255.88	\$126,976.09	\$35,720.21
Compulsive Gamblers Assistance Fund (2.5%)	\$91,255.88	\$126,976.09	\$35,720.21
Property Tax Credit Cash Fund (70%)	\$2,555,164.69	\$3,553,330.56	\$998,165.87
City of Columbus (12.5%)	\$391,881.17	\$634,880.46	\$1,560,462.78
Platte County (12.5%)	\$520,677.64	\$634,880.46	\$114,202.82

TOTAL GROSS GAMING REVENUE INCREASED **\$7.14M (39.14%)** FROM 2024 TO 2025.

# COLUMBUS EXPOSITION & RACING

Harrah's Columbus conducted live horse racing during the 2025 season at its Columbus facility, continuing its role in Nebraska's pari-mutuel racing program. The meet included live race days supported by intrastate and interstate wagering, as well as breeder award distributions tied to Nebraska-bred participation.

## PARI-MUTUAL HANDLE

Wagering Type	Handle
Live Meet	\$324,674.60
Intrastate	\$106,793.50
Interstate	\$1,861,409.80
<b>Total Handle</b>	<b>\$2,292,877.70</b>

### TRACK SNAPSHOT

LOCATION:  
COLUMBUS,  
NEBRASKA  
RACE SEASON:  
JUNE 13 - JULY  
13, 2025  
LIVE RACE  
DAYS: 15

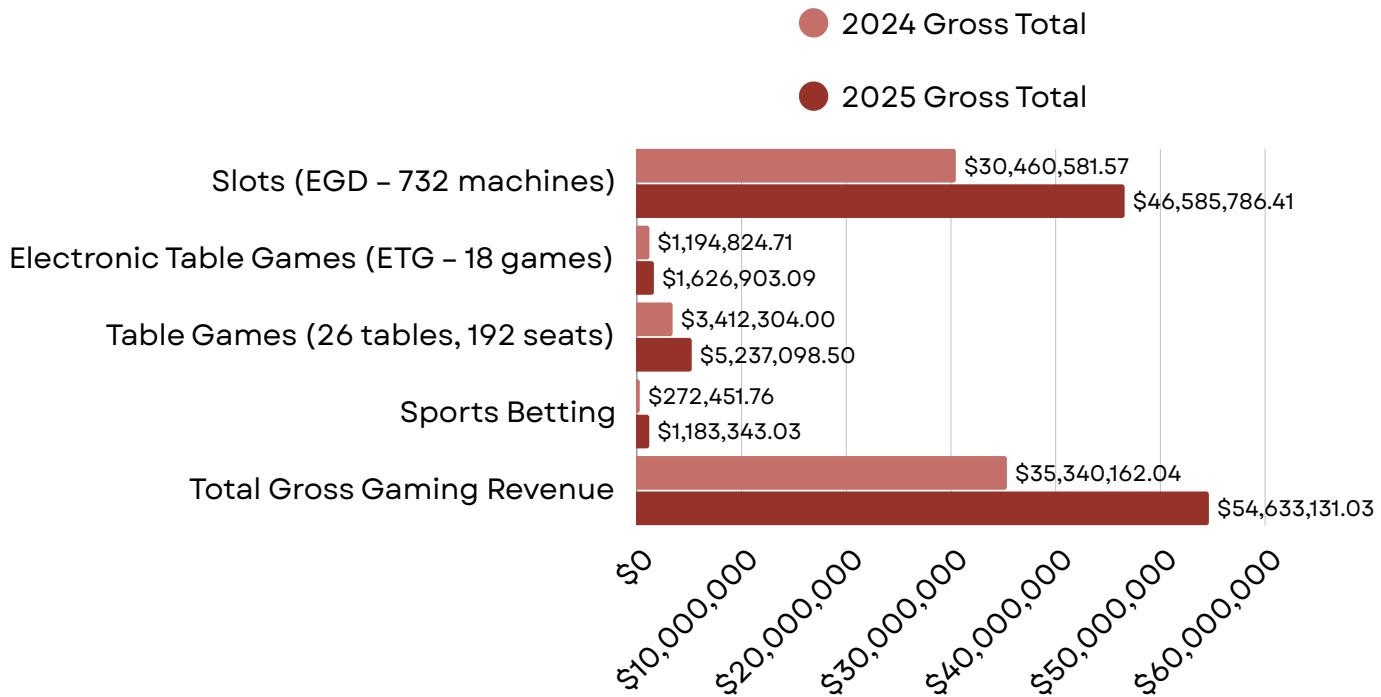
## BREEDER AWARDS

Award Type	Amount
Mare Awards	\$31,654.66
Stallion Awards	\$7,297.20
Purse Supplements	\$0.00
<b>Total Breeder Payouts</b>	<b>\$38,951.86</b>



# GRAND ISLAND CASINO & RESORT

## Gross Gaming Revenue by Category (2024 vs 2025)



## GAMING TAX (20%) (2024 VS 2025)

Metric	2024 Total	2025 Total	Change (\$)
Total Gaming Tax Due	\$7,068,032.41	\$10,926,626.21	\$3,858,593.80

## TAX DISTRIBUTION BREAKDOWN (2024 VS 2025)

Distribution Category	2024 Amount	2025 Amount	Change
State General Fund (2.5%)	\$176,700.81	\$273,165.66	\$96,464.85
Compulsive Gamblers Assistance Fund (2.5%)	\$176,700.81	\$273,165.66	\$96,464.85
Property Tax Credit Cash Fund (70%)	\$4,947,622.69	\$7,648,638.34	\$2,701,015.65
City of Grand Island (12.5%)	\$883,504.05	\$1,365,828.28	\$482,324.23
Hall County (12.5%)	\$883,504.05	\$1,365,828.28	\$482,324.23

TOTAL GROSS GAMING REVENUE INCREASED **\$19.29M (54.59%)** FROM 2024 TO 2025.

# FONNER PARK

Fonner Park conducted live horse racing during the 2025 season in Grand Island, continuing its role as a core facility within Nebraska's pari-mutuel racing program. The meet included live race days supported by intrastate and interstate wagering, along with breeder award distributions tied to Nebraska-bred participation.

## PARI-MUTUAL HANDLE

Wagering Type	Handle
Live Meet	\$4,640,070.10
Intrastate	\$83,235.70
Interstate	\$5,447,059.40
<b>Total Handle</b>	<b>\$10,170,362.20</b>

### TRACK SNAPSHOT

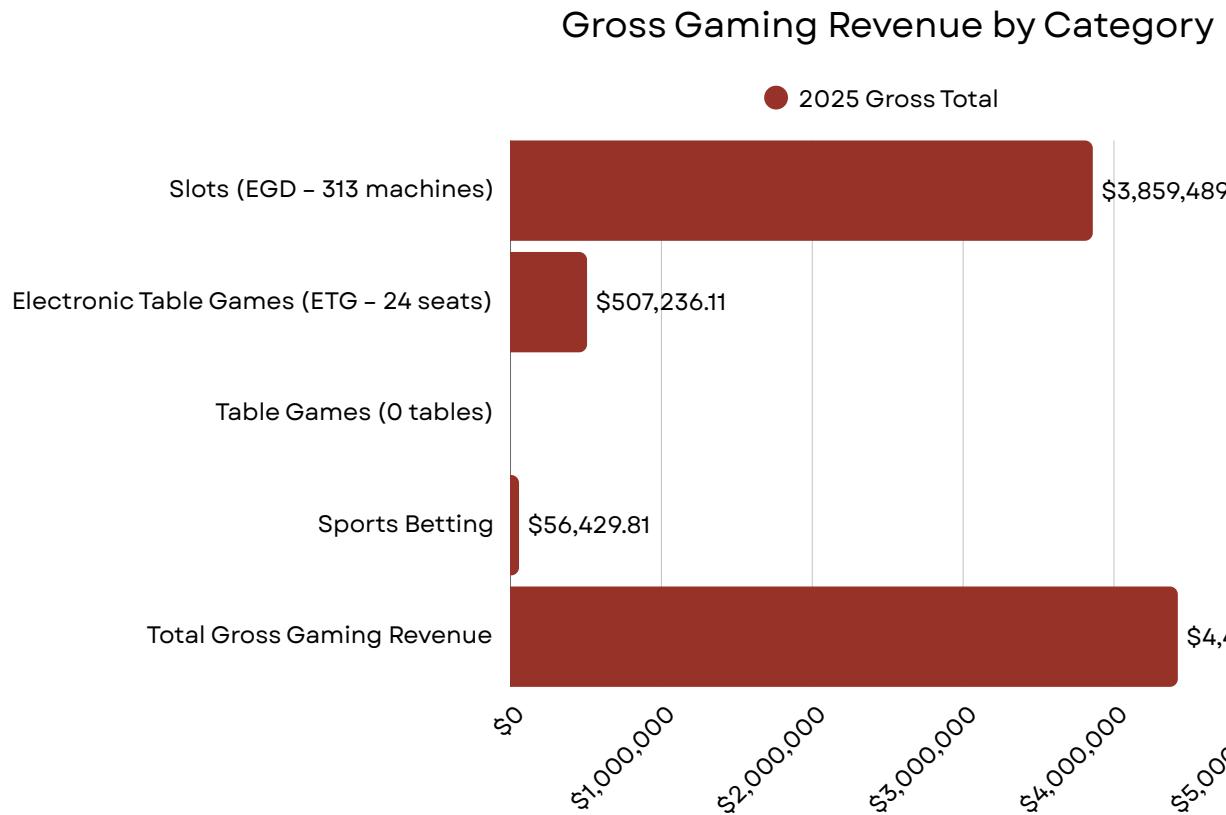
LOCATION:  
GRAND ISLAND,  
NEBRASKA  
RACE SEASON:  
FEBRUARY 15 -  
MAY 3, 2025  
LIVE RACE  
DAYS: 31

## BREEDER AWARDS

Award Type	Amount
Mare Awards	\$99,700.16
Stallion Awards	\$22,536.00
Purse Supplements	\$174,995.63
<b>Total Breeder Payouts</b>	<b>\$297,231.79</b>



# LAKE MAC CASINO & RESORT



## GAMING TAX (20%) (2025)

Metric	2025 Total
Total Gaming Tax Due	\$884,631.14

## TAX DISTRIBUTION BREAKDOWN (2025)

Distribution Category	2025 Amount
State General Fund (2.5%)	\$22,115.78
Compulsive Gamblers Assistance Fund (2.5%)	\$22,115.78
Property Tax Credit Cash Fund (70%)	\$619,241.80
City of Ogallala (12.5%)	\$110,578.89
Keith County (12.5%)	\$110,578.89

LAKE MAC  
CASINO  
RESORT  
OPENED  
AUGUST 19,  
2025, AND  
GENERATED  
\$4.42M IN  
TOTAL GROSS  
GAMING  
REVENUE  
DURING ITS  
FIRST YEAR OF  
OPERATION.

# LAKE MAC RACETRACK

Lake Mac Casino Resort & Racetrack conducted live **Quarter Horse** racing during the 2025 season in Ogallala, supporting Nebraska's pari-mutuel racing program. The meet included live race days with intrastate and interstate wagering activity. **Total breeder awards paid for the 2025 meet totaled \$2,576.00**, distributed through the Nebraska Quarter Horse Racing Association (NQHRA).

## PARI-MUTUAL HANDLE

Wagering Type	Handle
Live Meet	\$21,481.00
Intrastate	\$0.00
Interstate	\$1,040.90
<b>Total Handle</b>	<b>\$22,531.90</b>



**TRACK  
SNAPSHOT**  
LOCATION:  
OGALLALA,  
NEBRASKA  
RACE  
SEASON:  
AUGUST 19,  
2025  
LIVE RACE  
DAYS: 1

# ATOKAD PARK

Atokad Downs conducted a limited live racing meet during the 2025 season in South Sioux City, contributing to Nebraska's pari-mutuel racing program through a single race day. **Pari-mutuel wagering activity for the meet totaled \$18,758.00**, generated entirely from live meet wagering. No breeder award distributions were reported for the 2025 Atokad Downs meet.



**TRACK  
SNAPSHOT**  
LOCATION:  
SOUTH  
SIOUX CITY,  
NEBRASKA  
RACE  
SEASON:  
AUGUST 16,  
2025  
LIVE RACE  
DAYS: 1

# RACING & GAMING REVENUE SUMMARY

In 2025, total revenue across both gaming and racing increased compared to 2024. Gaming revenue growth was driven primarily by increased activity in slot and table game play. Racing revenue also increased year over year, with growth in both intrastate and interstate wagering totals.

In addition to gaming and racing activity, the Commission collected **\$200,000** in annual license review fees during 2025. The \$50,000 annual review fee was assessed to four casino properties that had been operating for more than one year. Lake Mac Casino Resort was not assessed an annual review fee in 2025 due to its August 19, 2025, opening date.

**2025 Highlights:** Total gross gaming revenue increased from **\$145.7 million (2024)** to **\$261.9 million (2025)**. Nebraska Racing and Gaming Commission racing revenue increased from **\$525,000 (2024)** to **\$861,000 (2025)**.

## GAMING SUMMARY (2024 VS 2025)

Gaming Category	2024 YTD	2025 YTD	YTD Change (%)
Slots – Electronic Gaming Devices (EGD)	\$128,961,776.54	\$220,564,383.91	73.22%
Electronic Table Games (ETG)	\$2,779,400.35	\$7,641,162.89	174.92%
Table Games	\$9,227,125.50	\$24,461,036.53	165.10%
Sports Betting	\$4,714,041.99	\$9,277,286.79	96.80%
Total Gross Gaming Revenue	\$145,682,344.38	\$261,943,870.12	79.80%

## RACING SUMMARY (2024 VS 2025)

Racing Category	2024 YTD	2025 YTD	YTD Change (%)
Live Meet	\$4,996,881	\$5,867,081.70	15.5%
Intrastate	\$628,769.70	\$946,606.80	73.8%
Interstate	\$32,012,422.60	\$34,130,140.60	6.62%
Total Gross Racing Revenue	\$524,965.33	\$818,875.85	64.04%

# TAX DISTRIBUTION BREAKDOWN

Gaming tax distributions are calculated based on statutory requirements and allocated across state funds and local government shares. In 2025, total gaming tax distributions increased year-over-year in line with higher gross gaming revenue.

## GAMING TAX DISTRIBUTION BREAKDOWN (ALL LOCATIONS)

Distribution Category	2024 Amount	2025 Amount
Tax Due on Gross Gaming Revenue	\$29,136,468.88	\$52,388,774.02
State General Fund	\$728,411.72	\$1,309,719.35
Compulsive Gamblers Assistance Fund	\$728,411.72	\$1,309,719.35
Property Tax Credit Cash Fund	\$20,395,528.21	\$36,672,141.82
City Share	\$3,577,660.38	\$6,548,596.75
County Share	\$3,706,456.84	\$6,548,596.75
<b>Total Distributed</b>	<b>\$29,136,468.88</b>	<b>\$52,388,774.02</b>

**TOTAL GAMING TAX DISTRIBUTIONS ROSE FROM **\$29.1 MILLION IN 2024 TO \$52.4 MILLION IN 2025**, REPRESENTING AN 80.1% YEAR-OVER-YEAR INCREASE.**

# LOOKING AHEAD TO 2026

As we look toward 2026, I am optimistic about the opportunities ahead for the agency. Since 2022, the agency's efforts have appropriately been concentrated on supporting the industries we regulate through a period of significant growth and change. This has included the opening of multiple properties, expansion into additional phases of development, the introduction of racetracks, and the onboarding of a substantial number of new employees to meet regulatory demands.

At this time, there are no major industry expansion projects anticipated for 2026. This pause in large-scale development provides a valuable opportunity for the agency to focus inward and strengthen its internal operations. We view this as an important and necessary step to ensure the agency remains effective, efficient, and well positioned to meet future regulatory responsibilities.

In 2026, the agency will prioritize reviewing and revamping its mission and vision statements to ensure they accurately reflect our role, values, and long-term objectives. Additionally, we have identified several foundational projects that will be addressed to improve internal processes, consistency, and overall effectiveness. While these initiatives are internally focused, they are intended to ultimately benefit the industries we regulate through clearer expectations, standardized practices, and improved regulatory outcomes.

Our goal as an agency remains to provide effective oversight while recognizing the realities of the regulated industries as businesses. We want the industries we regulate to be successful and sustainable. Our responsibility is to educate, promote consistency and standardization, and ensure compliance through fair, thoughtful, and effective oversight.

This period of reflection and refinement will strengthen the agency and better position us to continue fulfilling our statutory responsibilities in the years ahead.



Casey Ricketts  
Executive Director

# CONTACT INFORMATION

NEBRASKA RACING AND GAMING COMMISSION  
**3401 VILLAGE DRIVE, SUITE 100**  
**LINCOLN, NE 68516**

EXECUTIVE DIRECTOR: CASEY RICKETTS  
**402-471-8035**

**CASEY.RICKETTS@NEBRASKA.GOV**

DEPUTY DIRECTOR: LAURIE HOLMAN  
**402-471-8067**

**LAURIE.HOLMAN@NEBRASKA.GOV**

HEADQUARTERS  
**402-471-4155**

