



January 23, 2026, Commission Meeting

NRGC Headquarters

3401 Village Dr., Suite 100

Lincoln, NE, 68516

NEBRASKA RACING & GAMING COMMISSION

MEETING AGENDA

Location: NRGC Main Office-3401 Village Drive, Suite 100, Lincoln, Nebraska, 68516

Date: January 23, 2026

Time: 1:30 pm

Meeting link:

<https://sonvideo.webex.com/sonvideo/j.php?MTID=me1e52552b5d8be13cb85325b6c79205d>

Meeting number: 2493 276 8782

Meeting password: nrgcjan26

Join by phone: +1-408-418-9388

Access code: 24932768782

1. Open Meetings Act Notification
2. Approval of Meeting Minutes and Financial Reports
 - a. December 19, 2025, Meeting Minutes
 - b. December 2025, Financial Reports
3. Introduction of New Commissioner Randall Conroy
4. Election of Chairman & Vice Chair
5. 2026 Executive Committee Members
6. Appointment for 2026 Official Breeders & Registrar
 - a. Thoroughbred
 - b. Quarter Horse
7. Recommendation of Breeder Requirements
8. Approval of Fonner Park Racing Officials
9. Approval of Fonner Park Take Out Rates
10. Meetings with Associations
 - a. Nebraska Thoroughbred Breeders Association
 - b. Nebraska Horsemen's Benevolent and Protective Association
 - c. Nebraska Quarter Horse Racing Association
 - d. Nebraska Quarter Horse Breeders Association
 - e. Thoroughbred Racing Associations of Nebraska
11. Updates from Authorized Gaming Operators
 - a. Grand Island Casino Resort
 - b. Harrah's Casino Columbus
 - c. Lake Mac Casino & Resort

- d. WarHorse Lincoln
- e. WarHorse Omaha

12. Directors Update

- a. New NRGC Staff
 - 1. Allison Jaeger – Licensing Specialist
 - 2. Sara Johnson – Licensing Specialist
 - 3. Tiana Troung – Financial Risk Analyst
- b. Budget Update
- c. Gaming Tax

13. Public Comments

14. Executive Session

15. Reconvene Meeting

16. Adjournment

Open Meeting Act Notification

Public bodies shall make available at the meeting...at least one copy of all reproducible written material to be discussed at an open meeting. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

The Lincoln Journal Star
PO Box 81609
(402) 473-7448

State of Florida, County of Broward, ss:

Anjana Bhadriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Lincoln Journal Star, a legal newspaper printed, published and having a general circulation in the County of Lancaster as that and state of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statute of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

PUBLICATION DATES:

Jan. 16, 2026

NOTICE ID: I85jJx12sy9IJqG5x09y

PUBLISHER ID: COL-NE-1007902

NOTICE NAME: NRGC January Commission Meeting

Publication Fee: \$7.35

Anjana Bhadriya

(Signed) _____

**VERIFICATION**

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 01/16/2026

S. Smith

Notary Public
Notarized remotely online using communication technology via Proof.

NRGC January Commission Meeting

The Nebraska Racing and Gaming Commission scheduled a meeting for Friday, January 23, 2026 @1:30pm at the NRGC Main Office: 3401 Village Drive, Suite 100, Lincoln, Nebraska, 68516. An agenda and public book will be posted on the NRGC website at: nrgc.nebraska.gov
COL-NE-1007902 1/16 ZNEZ

NEBRASKA RACING & GAMING COMMISSION

MINUTES OF MEETING

DATE: December 19, 2025
TIME: 1:30 PM
LOCATION: via Webex

PRESENT:

Dennis P. Lee Chairman
John Barrett Commissioner
Jeffrey Galyen Commissioner
Chris Stinson Commissioner
Helen Feller Commissioner

ABSENT:

Janell Beveridge Vice Chairperson

Chairman Lee convened the meeting at 1:35 PM in compliance with the provisions of Neb. Rev. Stat. § 84-1411. Notice of the meeting was published in the Lincoln Journal Star on December 17, 2025. Additionally, copies of such notice were sent to those on the Racing and Gaming Commission agenda mailing list. Notification was provided to the public regarding the Open Meetings Act and its location for public inspection.

APPROVAL OF MEETING MINUTES AND FINANCIAL REPORTS

October 24, 2025, Meeting Minutes

Lee moved, Feller seconded.

Voting aye: Barrett, Feller, Galyen, Stinson, Lee

Motion carried.

October and November 2025 Financial Report

Stinson moved, Feller seconded.

Voting aye: Barrett, Feller, Galyen, Stinson, Lee

Motion carried.

ATOKAD RACETRACK OPERATOR LICENSE APPROVAL

Application reviewed with board and construction updates, approval subject to all standard conditions and resubmission of revised construction plans for Commission or staff approval.

Galyen moved, Feller seconded.

Voting aye: Barrett, Feller, Galyen, Stinson, Lee

Motion carried.

HER RACETRACK OPERATOR LICENSE APPROVAL

Application reviewed, approval included acknowledgment of updated board members and ongoing construction, subject to the same conditions as prior operator license approvals.

Stinson moved, Barrett seconded.

Voting aye: Barrett, Feller, Galyen, Stinson, Lee

Motion carried.

LAKE MAC CASINO RESORT LICENSE APPROVAL

License was previously approved through 2025; it was approved with the same conditions placed on them from their first approval in August 2025

Lee moved, Feller seconded.

Voting aye: Barrett, Feller, Galyen, Stinson, Lee

Motion carried.

2026 LIVE RACE DAY APPLICATIONS

Atokad: August 29, 30; September 5, 6, 7 – 5 days

Legacy Downs: May 16, 17, 23, 24, 25, 30, 31; June 6, 7, 13, 14 – 11 days

Public comment by Doug Wenzl: “My comment is, are you planning on running more races? Because you're running less days than last year, it looks like.”

Lynne McNally responded: Yes, more races are planned.

Horsemen's Park: June 27, 28; July 3, 4, 5, 11, 12 – 7 days

HER: July 10, 11, 17, 18 – 4 days

CER: July 24, 25, 26, 31; August 1, 2, 7, 8, 9, 14, 15, 16, 21, 22, 23 – 15 days

Lee moved, Feller seconded.

Voting aye: Barrett, Feller, Galyen, Stinson, Lee

Motion carried.

2026 SIMULCAST LICENSE APPROVALS

HER, Cynthia Smith, provided an update on efforts to expand simulcasting in Ogallala, community outreach, and the engagement of a racetrack consultant to support operations.

Barrett moved, Stinson seconded.

Voting aye: Barrett, Feller, Galyen, Stinson, Lee

Motion carried.

2026 SIMULCAST CONTRACT APPROVALS

Legacy Downs

Horsemen's Park

Fonner Park

CER

Applications for 2026 simulcast contract approvals for all listed tracks were reviewed and approved as presented.

Stinson moved, Barrett seconded.

Voting aye: Barrett, Feller, Galyen, Stinson, Lee

Motion carried.

MEETINGS WITH ASSOCIATIONS

The Nebraska Thoroughbred Breeders Association had no update.

The Nebraska Horsemen's Benevolent and Protective Association, represented by Lynne McNally, provided an update regarding progress on new barns and ongoing improvements; updates and requests were directed to the NRGC Executive Director for approval.

The Nebraska Quarter Horse Racing Association, represented by Ed Ziemba, reported that they are working with AQHA on an email blast promoting the Nebraska-bred program to owners and trainers in Nebraska and surrounding states.

The Nebraska Quarter Horse Breeders Association had no update.
The Thoroughbred Racing Associations of Nebraska had no update.
Informational purposes only, no motion carried.

DIRECTOR'S UPDATE

Executive Director, Casey Ricketts, introduced new staff (Jackie Garcia, Gaming Auditor, and Jeff Rief, Gaming Compliance Representative I), an update on licensing applications and the Thentia system rollout (now January 19, 2026), announcement of the Commission's Facebook launch, and the implementation of the National Voluntary Self-Exclusion (VSE) program.
Informational purposes only, no motion carried.

PUBLIC COMMENTS

Doug Wenzl commented, "How did you only do \$20 or \$32 in mutuel handle simulcast in the month of October? Is there anyone that can answer that?" Cynthia Smith responded with an explanation of initial offerings limited to quarter horse races and ongoing efforts to expand simulcasting and engage the local community.

Julie Larmon, representing the Nebraska Breeders, commented on efforts to increase field sizes of Nebraska-bred horses, facility improvements, the importance of continuous racing meets and increased purse money, as well as upcoming educational opportunities and ongoing collaboration to strengthen the local racing and breeding industry.

EXECUTIVE SESSION

Lee moved to enter executive session to discuss pending investigations in the public interest and to avoid damaging any entity's reputation; Stinson seconded.

Voting aye: Barrett, Feller, Galyen, Stinson, Lee

Motion carried.

Moved to executive session at 2:50 PM, followed by a 10-minute break. Executive session officially commenced at 3:03 PM.

RECONVENE MEETING

The meeting was reconvened at 3:59 PM.

Galyen moved that the Commission retain a hearing officer and special prosecutor regarding pending matters involving the gaming operator license of Elite Gaming; Lee seconded.

Voting aye: Barrett, Feller, Galyen, Stinson, Lee

Motion carried.

ADJOURNMENT

The meeting was adjourned at 4:02 PM

Lee moved to adjourn; Stinson seconded.

Voting aye: Barrett, Feller, Galyen, Stinson, Lee

Motion carried.

The next Commission meeting will be held January 23, 2026, at 1:30 PM at the NRGC Main Office, 3401 Village Drive, Suite 100, Lincoln, Nebraska 68516.

	FY25/26 Budget	Actual 12/31/2025	Time Elapse
Racing Fund 23650 (074/23610)			50.41%
PSL	149,234.07	31,625.83	21.19%
Benefits	24,630.33	10,192.41	41.38%
Operation	306,078.54	88,714.95	28.98%
Travel	93,402.45	27,610.14	29.56%
Capital Outlay		3,998.00	0.00%
Total Expenses	573,345.39	162,141.33	28.28%
Pari Mutuel tax-454300	600,000.00	347,086.96	57.85%
License Fees - 474100	45,000.00	7,111.00	15.80%
Racing days fee - 474101	6,700.00	16,750.00	
Misc reimburse - 474102			
Lab test reimburse - 474103	500.00	440.00	
Investment Income-481100	-	4,898.72	
Operating Transfer In-493100			
Total Revenue	652,200.00	376,286.68	57.69%

	FY25/26 Budget	Actual 12/31/2025	Time Elapse
Administration			
PSL	734,754.21	285,381.27	38.84%
Benefits	283,138.85	97,087.23	34.29%
Operation	746,378.02	327,218.63	43.84%
Travel	35,044.83	9,980.93	28.48%
Capital Outlay	-		0.00%
Total Expenses	1,799,315.91	719,668.06	40.00%
Business Fees	700,000.00	467,190.50	66.74%
Annual fee	5,000,000.00	4,150,000.00	83.00%
Investment Income	-	-	
Reim Non Govt	1,000.00	2,234.01	223.40%
Surplus Sales	-	-	
Total Revenue	5,701,000.00	4,619,424.51	81.03%
Compliance			
PSL	911,026.03	346,514.37	38.04%
Benefits	414,565.30	100,691.27	24.29%
Operation	46,456.24	15,684.52	33.76%
Travel	40,369.03	22,608.30	56.00%
Capital Outlay	-	-	0.00%
Total Expenses	1,412,416.60	485,498.46	34.37%
Enforcement			
PSL	799,593.43	240,300.15	30.05%
Benefits	413,731.11	106,523.53	25.75%
Operation	83,154.00	17,538.97	21.09%
Travel	48,133.83	13,501.85	28.05%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	1,347,612.37	377,864.50	28.04%
IT			
PSL	154,956.56	40,287.91	26.00%
Benefits	29,757.38	9,386.26	31.54%
Operation	269,911.10	9,927.52	3.68%
Travel	7,672.27	642.32	8.37%
Capital Outlay	-	-	0.00%
Total Expenses	462,297.31	60,244.01	13.03%
Licensing			
PSL	246,003.15	58,309.06	23.70%
Benefits	139,478.05	25,051.88	17.96%
Operation	160,843.72	64,423.95	40.05%
Travel	20,300.05	8,665.67	42.69%
Capital Outlay	-	-	0.00%
Total Expenses	566,624.97	156,450.56	27.61%
Commissioners			
PSL	89,544.00	41,865.35	
Benefits	6,850.00	3,202.71	
Operation	5,539.98	3,624.57	
Travel	15,600.00	2,977.70	
Total Expenses	117,533.98	51,670.33	
Extra Appropriation			
PSL	-	-	
Benefits	-	-	
Operation	403,504.00	-	
Travel	-	-	
Total Expenses	403,504.00	-	

	FY25/26 Budget	Actual 12/31/2025	Time Elapse
Grand Total Prg 081	Fund 23650		
PSL	2,935,877.38	1,012,658.11	34.49%
Benefits	1,287,520.69	341,942.88	26.56%
Operation	1,715,787.06	438,418.16	25.55%
Travel	167,120.01	58,376.77	34.93%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	6,109,305.14	1,851,395.92	30.30%
Business Fees	700,000.00	467,190.50	66.74%
Annual Fee	5,000,000.00	4,150,000.00	83.00%
Investment Income	-	-	0.00%
Reim Non Govt	1,000.00	2,234.01	223.40%
Surplus Sales	-	-	
Total Revenue	5,701,000.00	4,619,424.51	81.03%

Fund Summary

23650

General Cash	7,992,762.41
Liabilities	55.03
Fund Balance	7,992,707.38

On 12/31/25 a transfer of 2 million was done to the General Fund.

Self Exclusion fund

Fund Summary

23651

General Cash	28,977.93
Liabilities	-
Fund Balance	28,977.93
Operations	
Other Operating Exp	1,600.00
Revenue	
Fines, Forfeits	23,999.56
Investment Income	188.17
Total Revenue	24,187.73

Information from Workday

Division	# of FTE	Vacancies	Filled
Admin	10.00	1.00	9.00
Compliance	14.00	-	14.00
Enforcement	8.00	1.00	7.00
IT	1.00	-	1.00
Licensing	4.00	1.00	3.00
Total	37.00	3.00	34.00
Commissioner	7.00	-	7.00

FY25/26 Budget	Actual 12/31/2025	Time Elapse 50.41%
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Track Dist Fund 23620 (088)			
Govt Aid	120,000.00	26,669.63	22.22%
Total Expenses	120,000.00	26,669.63	22.22%
Pari Mutuel tax-454300	75,000.00	26,668.67	
Investment Income-481100		176.98	
Total Revenue	75,000.00	26,845.65	35.79%

Fund Summary	23620
General Cash	10,665.25
Liabilities	
Cash balance	10,665.25

Casino Tax Fund 23655 (087)			
Govt Aid	20,000,000.00	6,812,226.56	34.06%
Total Expenses	20,000,000.00	6,812,226.56	34.06%
Gaming Tax 25% - 454320	20,000,000.00	6,812,226.56	
Total Revenue	20,000,000.00	6,812,226.56	34.06%

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STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 12/31/25

Reviewed by
PJ - 1/8/26

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- Indicates Credit

Percent of Time Elapsed = 50.41

Agency 036 RACING & GAMING COMMISSION
Program 000 TRUST & DISTRIBUTIVE
Subprogram 000 NEW DESCRIPTION NEEDED

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<u>UNBUDGETED FUND TYPES - REVENUES</u>						
480000 REVENUE - MISCELLANEOUS						
485100 FINES FORFEITS & PENALTY			65,000.00-	0.00		65,000.00
Major Account 480000 Total	0.00	0.00	65,000.00-	0.00	0.00	65,000.00
UNBUDGETED REVENUE TOTAL	0.00	0.00	65,000.00-	0.00	0.00	65,000.00
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
6 TRUST FUNDS			65,000.00-	0.00		65,000.00
UNBUDGETED REVENUE TOTAL	0.00	0.00	65,000.00-	0.00	0.00	65,000.00

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STATE OF NEBRASKA
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Percent of Time Elapsed = 50.41

Agency 036 RACING & GAMING COMMISSION
Program 074 TB RACING ASSISTANCE FUND
Subprogram 000 OPERATIONS

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
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BUDGETED FUND TYPES - EXPENDITURES

510000 PERSONAL SERVICES

511100 PERMANENT SALARIES-WAGES	147,604.20		26,027.06	17.63		121,577.14
511300 OVERTIME PAYMENTS	7.76		77.64	1000.52		69.88-
511800 COMPENSATORY TIME PAID	1,175.00		2,950.00	251.06		1,775.00-
511900 SUPPLEMENTAL	7.11		71.13	1000.42		64.02-
512100 VACATION LEAVE EXPENSE			1,700.00	0.00		1,700.00-
512300 HOLIDAY LEAVE EXPENSE	440.00		800.00	181.82		360.00-
Personal Services Subtotal	149,234.07	0.00	31,625.83	21.19	0.00	117,608.24
515100 RETIREMENT PLANS EXPENSE	8,233.08		4,390.19	53.32		3,842.89
515200 FICA EXPENSE	11,397.25		2,343.81	20.56		9,053.44
515400 LIFE & ACCIDENT INS EXP			4.29	0.00		4.29-
515500 HEALTH INSURANCE EXPENSE	5,000.00		3,447.82	68.96		1,552.18
516300 EMPLOYEE ASSISTANCE PRO			6.30	0.00		6.30-
Major Account 510000 Total	173,864.40	0.00	41,818.24	24.05	0.00	132,046.16

520000 OPERATING EXPENSES

521100 POSTAGE EXPENSE	50.00		0.00		50.00
521441 OCIO - COMMUNICATIONS	1,500.00	85.54	393.21	26.21	1,106.79
521500 PUBLICATION & PRINT EXP	200.00		0.00		200.00
522100 DUES & SUBSCRIPTION EXP	1,500.00		0.00		1,500.00
522110 Sponsorships	1,000.00		0.00		1,000.00
522200 CONFERENCE REGISTRATION	3,000.00		1,650.00	55.00	1,350.00
522600 JOB APPLICANT EXPENSE	250.00		0.00		250.00
524600 RENT EXPENSE-BUILDINGS	34,000.00	2,748.00	16,488.00	48.49	17,512.00
531100 OFFICE SUPPLIES EXPENSE	200.00		0.00		200.00
531200 IT SUPPLIES	200.00		0.00		200.00
532100 NON-CAPITALIZED EQUIP PU	500.00		0.00		500.00
534900 MISCELLANEOUS SUP EXP	1,034.54		34.54	3.34	1,000.00
535100 MEDICAL SUPPLIES			327.99	0.00	327.99-
541100 ACCTG & AUDITING SERVICES	472.00		463.32	98.16	8.68
541200 PURCHASING ASSESSMENT	10.00		35.64	356.40	25.64-

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Department of Administrative Services
Accounting Division
Budget Status Report
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Agency 036 RACING & GAMING COMMISSION
Program 074 TB RACING ASSISTANCE FUND
Subprogram 000 OPERATIONS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
545000 LABORATORY SERVICES	77,332.00		23,515.00	30.41		53,817.00
545001 FINGERPRINTS	18,905.00	110.00	6,232.25	32.97		12,672.75
546800 VETERINARY SERVICES	130,325.00		27,875.00	21.39		102,450.00
547100 EDUCATIONAL SERVICES	200.00			0.00		200.00
555510 SAAS SUBSCRIPTION FEES	35,000.00		11,700.00	33.43		23,300.00
556100 INSURANCE EXPENSE	100.00			0.00		100.00
559100 OTHER OPERATING EXP	300.00			0.00		300.00
Major Account 520000 Total	306,078.54		2,943.54	28.98	0.00	217,363.59

570000 TRAVEL EXPENSES

571100 LODGING	35,246.25		16,134.17	45.78		19,112.08
571800 MEALS - TRAVEL STATUS	14,012.30	445.20	2,718.90	19.40		11,293.40
572100 COMMERCIAL TRANSPORTATIO	4,000.00	169.00	1,631.08	40.78		2,368.92
573100 STATE-OWNED TRANSPORT			632.19	0.00		632.19-
574500 PERSONAL VEHICLE MILEAGE	10,042.00	67.20	814.80	8.11		9,227.20
574600 CONTRACTUAL SERV - TRAVEL EXP	29,101.90		5,474.00	18.81		23,627.90
575100 MISC TRAVEL EXPENSE	1,000.00	205.00	205.00	20.50		795.00
Major Account 570000 Total	93,402.45		27,610.14	29.56	0.00	65,792.31

580000 CAPITAL OUTLAY

586900 OTHER FIXED ASSETS			3,998.00	0.00		3,998.00-
Major Account 580000 Total	0.00		3,998.00	0.00	0.00	3,998.00-

BUDGETED EXPENDITURES TOTAL 573,345.39 3,829.94 162,141.33 28.28 0.00 411,204.06

SUMMARY BY FUND TYPE-EXPENDITURES

2 CASH FUNDS	573,345.39	3,829.94	162,141.33	28.28		411,204.06
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BUDGETED EXPENDITURES TOTAL 573,345.39 3,829.94 162,141.33 28.28 0.00 411,204.06

BUDGETED FUND TYPES - REVENUES

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STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
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Percent of Time Elapsed = 50.41

Agency 036 RACING & GAMING COMMISSION
Program 074 TB RACING ASSISTANCE FUND
Subprogram 000 OPERATIONS

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
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450000 REVENUE - TAXES

454300 PARI-MUTUEL WAGERING TAX	600,000.00-	49,051.06-	347,086.96-	57.85		252,913.04-
Major Account 450000 Total	600,000.00-	49,051.06-	347,086.96-	57.85	0.00	252,913.04-

470000 REVENUE - SALES AND CHARGES

474100 GENERAL BUSINESS FEES	45,000.00-		7,111.00-	15.80		37,889.00-
474101 Annual race day FEES	6,700.00-	10,800.00-	16,750.00-	250.00		10,050.00
474103 Reimburse lab exp	500.00-		440.00-	88.00		60.00-
Major Account 470000 Total	52,200.00-	10,800.00-	24,301.00-	46.55	0.00	27,899.00-

480000 REVENUE - MISCELLANEOUS

481100 INVESTMENT INCOME			4,898.72-	0.00		4,898.72
Major Account 480000 Total	0.00	0.00	4,898.72-	0.00	0.00	4,898.72

490000 REVENUE - OTHER FINANCIAL SOURCES/U

493100 OPERATING TRANSFERS IN			657,214.20-	0.00		657,214.20
493200 OPERATING TRANSFERS OUT		2,000,000.00	2,657,214.20	0.00		2,657,214.20-
Major Account 490000 Total	0.00	2,000,000.00	2,000,000.00	0.00	0.00	2,000,000.00-

BUDGETED REVENUE TOTAL 652,200.00- 1,940,148.94 1,623,713.32 248.96- 0.00 2,275,913.32-

SUMMARY BY FUND TYPE - REVENUE

2 CASH FUNDS	<u>652,200.00-</u>	<u>1,940,148.94</u>	<u>1,623,713.32</u>	<u>248.96-</u>	<u>0.00</u>	<u>2,275,913.32-</u>
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BUDGETED REVENUE TOTAL 652,200.00- 1,940,148.94 1,623,713.32 248.96- 0.00 2,275,913.32-

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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 010 ADMINISTRATION

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
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BUDGETED FUND TYPES - EXPENDITURES

510000 PERSONAL SERVICES

511100 PERMANENT SALARIES-WAGES	730,759.85	37,383.57	238,149.19	32.59	492,610.66
511800 COMPENSATORY TIME PAID	7.21		290.04	4022.75	282.83-
512100 VACATION LEAVE EXPENSE	1,097.60	2,907.62	23,392.22	2131.22	22,294.62-
512200 SICK LEAVE EXPENSE	375.96	1,116.63	7,460.17	1984.30	7,084.21-
512300 HOLIDAY LEAVE EXPENSE	2,301.35	4,553.78	15,593.35	677.57	13,292.00-
512400 MILITARY LEAVE EXPENSE	212.24		212.24	100.00	
512500 FUNERAL LEAVE EXPENSE			284.06	0.00	284.06-
Personal Services Subtotal	734,754.21	45,961.60	285,381.27	38.84	0.00
515100 RETIREMENT PLANS EXPENSE	55,061.96	3,360.34	20,853.20	37.87	34,208.76
515200 FICA EXPENSE	56,097.89	3,313.57	20,616.49	36.75	35,481.40
515500 HEALTH INSURANCE EXPENSE	169,200.00	8,807.04	52,842.24	31.23	116,357.76
516300 EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10	.80
516500 WORKERS COMP PREMIUMS	2,690.00		2,687.10	99.89	2.90
Major Account 510000 Total	1,017,893.06	61,442.55	382,468.50	37.57	0.00
520000 OPERATING EXPENSES					635,424.56

521100 POSTAGE EXPENSE

521400 CIO CHARGES	407.97	2.29	39.49	9.68	368.48
521410 OCIO - EQUIP LEASING	15,001.54		6,369.56	42.46	8,631.98
521431 OCIO - SOFTWARE RENEWAL	5,244.00		1,435.00	27.36	3,809.00
521441 OCIO - COMMUNICATIONS	1,000.00			0.00	1,000.00
521500 PUBLICATION & PRINT EXP	9,000.00	673.78	3,634.54	40.38	5,365.46
522100 DUES & SUBSCRIPTION EXP	9,534.62	53.69	3,431.46	35.99	6,103.16
522200 CONFERENCE REGISTRATION	26,500.00		8,320.00	31.40	18,180.00
522201 TRAINING REGISTRATION	5,000.00		200.00	4.00	4,800.00
522600 JOB APPLICANT EXPENSE	1,000.00		119.00	11.90	881.00
524600 RENT EXPENSE-BUILDINGS	200.00	89.00	89.00	44.50	111.00
524700 RENT EXP-OTHER REAL PROP	244,000.00	20,152.02	120,912.12	49.55	123,087.88
531100 OFFICE SUPPLIES EXPENSE	1,000.00			0.00	1,000.00
531200 IT SUPPLIES	5,398.12	23.97	2,205.09	40.85	71.87
	1,032.16	22.68	54.84	5.31	977.32

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Program 081 NE RACETRACK GAMING ACT
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ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
532100 NON-CAPITALIZED EQUIP PU	23,759.60		21,982.43	92.52	6,222.57	4,445.40-
532200 PERSONAL COMPUTING EQUIPMENT			985.86	0.00		985.86-
534600 ED & RECREATIONAL SUP EX	1,713.06		1,713.06	100.00		
534900 MISCELLANEOUS SUP EXP	3,204.39	226.09	894.48	27.91		2,309.91
541100 ACCCTG & AUDITING SERVICES	175,000.00		99,397.68	56.80		75,602.32
541200 PURCHASING ASSESSMENT	500.00		261.36	52.27		238.64
542100 SOS TEMP SERV - PERSONNEL	30,000.00	2,213.69	11,683.34	38.94		18,316.66
547100 EDUCATIONAL SERVICES	5,000.00			0.00		5,000.00
549200 JANITORIAL/SECURITY SRVS	3,038.38		2,166.66	71.31		871.72
554100 DATA SERVICES	500.00		55.92	11.18		444.08
554900 OTHER CONTRACTUAL SERVICES	171,254.18	3,325.00	38,594.37	22.54		132,659.81
556100 INSURANCE EXPENSE	3,000.00		522.87	17.43		2,477.13
556300 SURETY & NOTARY BONDS	90.00			0.00		90.00
559100 OTHER OPERATING EXP	5,000.00		2,150.50	43.01		2,849.50
Major Account 520000 Total	746,378.02	26,782.21	327,218.63	43.84	6,294.44	412,864.95

570000 TRAVEL EXPENSES

571100 LODGING	16,355.15		4,882.48	29.85		11,472.67
571600 MEALS - TAXABLE	615.56	109.06	224.62	36.49		390.94
571800 MEALS - TRAVEL STATUS	2,500.00		1,241.80	49.67		1,258.20
572100 COMMERCIAL TRANSPORTATIO	8,659.04		725.08	8.37		7,933.96
573100 STATE-OWNED TRANSPORT	4,415.08	146.82	2,756.95	62.44		1,658.13
574500 PERSONAL VEHICLE MILEAGE	1,500.00			0.00		1,500.00
575100 MISC TRAVEL EXPENSE	1,000.00		150.00	15.00		850.00
Major Account 570000 Total	35,044.83	255.88	9,980.93	28.48	0.00	25,063.90

BUDGETED EXPENDITURES TOTAL 1,799,315.91 88,480.64 719,668.06 40.00 6,294.44 1,073,353.41

SUMMARY BY FUND TYPE-EXPENDITURES

2 CASH FUNDS	<u>1,799,315.91</u>	<u>88,480.64</u>	<u>719,668.06</u>	<u>40.00</u>	<u>6,294.44</u>	<u>1,073,353.41</u>
BUDGETED EXPENDITURES TOTAL	<u>1,799,315.91</u>	<u>88,480.64</u>	<u>719,668.06</u>	<u>40.00</u>	<u>6,294.44</u>	<u>1,073,353.41</u>

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Program 081 NE RACETRACK GAMING ACT
Subprogram 010 ADMINISTRATION

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
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BUDGETED FUND TYPES - REVENUES

470000 REVENUE - SALES AND CHARGES

474100 GENERAL BUSINESS FEES	700,000.00-	48,570.00-	467,190.50-	66.74	232,809.50-
474101 Annual Operator FEES	5,000,000.00-		4,150,000.00-	83.00	850,000.00-
Major Account 470000 Total	5,700,000.00-	48,570.00-	4,617,190.50-	81.00	0.00

480000 REVENUE - MISCELLANEOUS

484500 REIMB NON-GOVT SOURCES	1,000.00-	2,234.01-	2,234.01-	223.40	1,234.01
Major Account 480000 Total	1,000.00-	2,234.01-	2,234.01-	223.40	0.00

BUDGETED REVENUE TOTAL 5,701,000.00- 50,804.01- 4,619,424.51- 81.03 0.00 1,081,575.49-

SUMMARY BY FUND TYPE - REVENUE

2 CASH FUNDS	5,701,000.00-	50,804.01-	4,619,424.51-	81.03	0.00	1,081,575.49-
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BUDGETED REVENUE TOTAL 5,701,000.00- 50,804.01- 4,619,424.51- 81.03 0.00 1,081,575.49-

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Program 081 NE RACETRACK GAMING ACT
Subprogram 020 COMPLIANCE

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
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BUDGETED FUND TYPES - EXPENDITURES

510000 PERSONAL SERVICES

511100 PERMANENT SALARIES-WAGES	907,631.41	46,052.03	287,243.85	31.65	620,387.56
511700 EMPLOYEE BONUSES			500.00	0.00	500.00
511800 COMPENSATORY TIME PAID		273.80	1,033.47	0.00	1,033.47
512100 VACATION LEAVE EXPENSE	180.78	2,020.17	20,200.34	11173.99	20,019.56
512200 SICK LEAVE EXPENSE	938.99	6,313.14	15,648.54	1666.53	14,709.55
512300 HOLIDAY LEAVE EXPENSE	2,274.85	6,144.62	19,196.08	843.84	16,921.23
512500 FUNERAL LEAVE EXPENSE		475.64	2,692.09	0.00	2,692.09
Personal Services Subtotal	911,026.03	61,279.40	346,514.37	38.04	0.00
515100 RETIREMENT PLANS EXPENSE	68,324.49	4,588.62	25,909.59	37.92	42,414.90
515200 FICA EXPENSE	69,663.81	4,549.01	25,948.96	37.25	43,714.85
515500 HEALTH INSURANCE EXPENSE	270,798.00	9,510.64	44,908.42	16.58	225,889.58
516200 TUITION ASSISTANCE	3,000.00	1,149.00	1,149.00	38.30	1,851.00
516300 EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10	.80
516500 WORKERS COMP PREMIUMS	2,690.00		2,687.10	99.89	2.90
Major Account 510000 Total	1,325,591.33	81,076.67	447,205.64	33.74	0.00
878,385.69					

520000 OPERATING EXPENSES

521400 CIO CHARGES	12,925.00		7,304.02	56.51	5,620.98
521410 OCIO - EQUIP LEASING	6,494.00		2,144.00	33.02	4,350.00
521431 OCIO - SOFTWARE RENEWAL	2,000.00			0.00	2,000.00
521441 OCIO - COMMUNICATIONS	9,000.00	195.11	2,212.50	24.58	6,787.50
522100 DUES & SUBSCRIPTION EXP	1,000.00			0.00	1,000.00
522200 CONFERENCE REGISTRATION	4,458.00		1,458.00	32.71	3,000.00
522201 TRAINING REGISTRATION	1,000.00		119.00	11.90	881.00
522600 JOB APPLICANT EXPENSE	545.25	25.00	496.25	91.01	49.00
527200 REP & MAINT-MOTOR VEHICL			620.00	0.00	620.00
531100 OFFICE SUPPLIES EXPENSE	2,533.99		107.29	4.23	2,426.70
531200 IT SUPPLIES	500.00	17.95	154.92	30.98	345.08
532100 NON-CAPITALIZED EQUIP PU	500.00			0.00	500.00
534600 ED & RECREATIONAL SUP EX	1,000.00			0.00	1,000.00

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Program 081 NE RACETRACK GAMING ACT
Subprogram 020 COMPLIANCE

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET		VARIANCE
				BUDGET	ENCUMBRANCES	
534900 MISCELLANEOUS SUP EXP	2,000.00	400.86	524.08	26.20		1,475.92
547100 EDUCATIONAL SERVICES	1,000.00			0.00		1,000.00
556100 INSURANCE EXPENSE	1,000.00		544.46	54.45		455.54
559100 OTHER OPERATING EXP	500.00			0.00		500.00
Major Account 520000 Total	46,456.24	638.92	15,684.52	33.76	0.00	30,771.72

570000 TRAVEL EXPENSES

571100 LODGING	12,710.30		9,810.50	77.19		2,899.80
571800 MEALS - TRAVEL STATUS	5,000.00	53.03	3,198.83	63.98		1,801.17
572100 COMMERCIAL TRANSPORTATIO	5,833.36		875.87	15.01		4,957.49
573100 STATE-OWNED TRANSPORT	12,825.37	801.60	7,100.90	55.37		5,724.47
574500 PERSONAL VEHICLE MILEAGE	3,000.00	88.20	1,467.20	48.91		1,532.80
575100 MISC TRAVEL EXPENSE	1,000.00		155.00	15.50		845.00
Major Account 570000 Total	40,369.03	942.83	22,608.30	56.00	0.00	17,760.73

BUDGETED EXPENDITURES TOTAL 1,412,416.60 82,658.42 485,498.46 34.37 0.00 926,918.14

SUMMARY BY FUND TYPE-EXPENDITURES

2 CASH FUNDS	<u>1,412,416.60</u>	<u>82,658.42</u>	<u>485,498.46</u>	<u>34.37</u>	<u>0.00</u>	<u>926,918.14</u>
BUDGETED EXPENDITURES TOTAL	<u>1,412,416.60</u>	<u>82,658.42</u>	<u>485,498.46</u>	<u>34.37</u>	<u>0.00</u>	<u>926,918.14</u>

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Program 081 NE RACETRACK GAMING ACT
Subprogram 030 ENFORCEMENT

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
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BUDGETED FUND TYPES - EXPENDITURES

510000 PERSONAL SERVICES

511100 PERMANENT SALARIES-WAGES	794,665.72	27,448.18	199,035.93	25.05	595,629.79
511800 COMPENSATORY TIME PAID		713.65	1,901.42	0.00	1,901.42-
511900 SUPPLEMENTAL	6.89		71.13-	1032.37-	78.02
512100 VACATION LEAVE EXPENSE	2,959.54	4,032.13	14,692.35	496.44	11,732.81-
512200 SICK LEAVE EXPENSE	184.93	1,744.24	9,570.51	5175.21	9,385.58-
512300 HOLIDAY LEAVE EXPENSE	1,776.35	3,855.34	13,149.60	740.26	11,373.25-
512500 FUNERAL LEAVE EXPENSE		530.22	2,021.47	0.00	2,021.47-
Personal Services Subtotal	799,593.43	38,323.76	240,300.15	30.05	559,293.28
515100 RETIREMENT PLANS EXPENSE	59,971.95	2,869.63	17,998.51	30.01	41,973.44
515200 FICA EXPENSE	61,093.16	2,686.47	16,997.70	27.82	44,095.46
515400 LIFE & ACCIDENT INS EXP			4.29-	0.00	4.29
515500 HEALTH INSURANCE EXPENSE	290,280.00	12,310.30	69,152.73	23.82	221,127.27
516300 EMPLOYEE ASSISTANCE PRO	76.00		75.60	99.47	.40
516500 WORKERS COMP PREMIUMS	2,310.00		2,303.28	99.71	6.72
Major Account 510000 Total	1,213,324.54	56,190.16	346,823.68	28.58	866,500.86

520000 OPERATING EXPENSES

521400 CIO CHARGES	12,638.00		4,766.00	37.71	7,872.00
521410 OCIO - EQUIP LEASING	6,766.00		1,190.00	17.59	5,576.00
521411 OCIO - PUBLIC SAFETY COMM	6,950.00		2,562.00	36.86	4,388.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00	500.00
521441 OCIO - COMMUNICATIONS	8,000.00	86.88	1,287.81	16.10	6,712.19
522100 DUES & SUBSCRIPTION EXP	1,000.00		30.00	3.00	970.00
522200 CONFERENCE REGISTRATION	3,000.00		600.00	20.00	2,400.00
522201 TRAINING REGISTRATION	1,000.00		102.00	10.20	898.00
522600 JOB APPLICANT EXPENSE	200.00		25.00	12.50	175.00
531100 OFFICE SUPPLIES EXPENSE	500.00		25.10	5.02	474.90
531200 IT SUPPLIES	500.00			0.00	500.00
532100 NON-CAPITALIZED EQUIP PU			158.47	0.00	158.47-
532290 RADIO EQUIP	20,000.00			0.00	20,000.00

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Subprogram 030 ENFORCEMENT

ACCOUNT CODE DESCRIPTION	BUDGETED	CURRENT MONTH	YEAR-TO-DATE	PERCENT OF		
	AMOUNT			ACTIVITY	ACTUALS	BUDGET
534600 ED & RECREATIONAL SUP EX	100.00			0.00		100.00
534900 MISCELLANEOUS SUP EXP	500.00			0.00		500.00
534901 FIREARMS AND RELATED SUPP	1,000.00			0.00		1,000.00
547100 EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00
554900 OTHER CONTRACTUAL SERVICES	1,000.00			0.00		1,000.00
555510 SAAS SUBSCRIPTION FEES	15,000.00	1,045.00	6,276.00	41.84		8,724.00
556100 INSURANCE EXPENSE	1,500.00		516.59	34.44		983.41
559100 OTHER OPERATING EXP	1,000.00			0.00		1,000.00
Major Account 520000 Total	83,154.00	1,131.88	17,538.97	21.09	0.00	65,615.03

570000 TRAVEL EXPENSES

571100 LODGING	10,000.00		4,548.47	45.48		5,451.53
571800 MEALS - TRAVEL STATUS	5,000.00		2,206.40	44.13		2,793.60
572100 COMMERCIAL TRANSPORTATIO	6,133.83			0.00		6,133.83
573100 STATE-OWNED TRANSPORT	22,000.00	574.68	6,245.78	28.39		15,754.22
574500 PERSONAL VEHICLE MILEAGE	4,500.00		501.20	11.14		3,998.80
575100 MISC TRAVEL EXPENSE	500.00			0.00		500.00
Major Account 570000 Total	48,133.83	574.68	13,501.85	28.05	0.00	34,631.98

580000 CAPITAL OUTLAY

582700 LAW ENFORCEMENT & SECURITY EQ	3,000.00			0.00		3,000.00
Major Account 580000 Total	3,000.00	0.00	0.00	0.00	0.00	3,000.00

BUDGETED EXPENDITURES TOTAL 1,347,612.37 57,896.72 377,864.50 28.04 0.00 969,747.87

SUMMARY BY FUND TYPE-EXPENDITURES

2 CASH FUNDS	<u>1,347,612.37</u>	<u>57,896.72</u>	<u>377,864.50</u>	<u>28.04</u>	<u>0.00</u>	<u>969,747.87</u>
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BUDGETED EXPENDITURES TOTAL 1,347,612.37 57,896.72 377,864.50 28.04 0.00 969,747.87

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Subprogram 040 IT

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
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BUDGETED FUND TYPES - EXPENDITURES

510000 PERSONAL SERVICES

511100 PERMANENT SALARIES-WAGES	153,403.52	4,881.44	34,379.66	22.41		119,023.86
512100 VACATION LEAVE EXPENSE	1,272.30	305.09	3,255.37	255.86		1,983.07-
512200 SICK LEAVE EXPENSE		305.09	610.18	0.00		610.18-
512300 HOLIDAY LEAVE EXPENSE	280.74	610.18	2,042.70	727.61		1,761.96-
Personal Services Subtotal	154,956.56	6,101.80	40,287.91	26.00	0.00	114,668.65
515100 RETIREMENT PLANS EXPENSE	11,565.16	456.90	3,016.75	26.08		8,548.41
515200 FICA EXPENSE	11,787.22	453.19	3,000.39	25.45		8,786.83
515500 HEALTH INSURANCE EXPENSE	6,000.00	495.44	2,972.64	49.54		3,027.36
516300 EMPLOYEE ASSISTANCE PRO	15.00		12.60	84.00		2.40
516500 WORKERS COMP PREMIUMS	390.00		383.88	98.43		6.12
Major Account 510000 Total	184,713.94	7,507.33	49,674.17	26.89	0.00	135,039.77

520000 OPERATING EXPENSES

521400 CIO CHARGES	6,598.10		2,793.99	42.35		3,804.11
521402 OCIO - NETWORK	50,000.00	411.56	2,469.36	4.94		47,530.64
521410 OCIO - EQUIP LEASING	3,147.00		543.00	17.25		2,604.00
521415 OCIO - HARDWARE NON CAP	15,000.00		1,485.40	9.90		13,514.60
521431 OCIO - SOFTWARE RENEWAL	75,066.00		1,082.44	1.44		73,983.56
521441 OCIO - COMMUNICATIONS	6,000.00	136.70	1,273.74	21.23		4,726.26
522100 DUES & SUBSCRIPTION EXP	500.00		0.00			500.00
522200 CONFERENCE REGISTRATION	500.00		0.00			500.00
522201 TRAINING REGISTRATION	100.00		17.00	17.00		83.00
531100 OFFICE SUPPLIES EXPENSE	500.00		0.00			500.00
531200 IT SUPPLIES	1,000.00		257.88	25.79		742.12
534900 MISCELLANEOUS SUP EXP	500.00		0.00			500.00
547100 EDUCATIONAL SERVICES	500.00		0.00			500.00
555310 COTS LICENSE FEES	8,000.00		0.00			8,000.00
555510 SAAS SUBSCRIPTION FEES	100,000.00		0.00			100,000.00
556100 INSURANCE EXPENSE	500.00		4.71	.94		495.29
559100 OTHER OPERATING EXP	2,000.00		0.00			2,000.00

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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 040 IT

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
Major Account 520000 Total	269,911.10	548.26	9,927.52	3.68	0.00	259,983.58

570000 TRAVEL EXPENSES

571100 LODGING	1,000.00	125.66	12.57	874.34		
571800 MEALS - TRAVEL STATUS	1,000.00	0.00	0.00	1,000.00		
572100 COMMERCIAL TRANSPORTATIO	2,000.00	0.00	0.00	2,000.00		
573100 STATE-OWNED TRANSPORT	2,172.27	516.66	23.78	1,655.61		
574500 PERSONAL VEHICLE MILEAGE	1,000.00	0.00	0.00	1,000.00		
575100 MISC TRAVEL EXPENSE	500.00	0.00	0.00	500.00		
Major Account 570000 Total	7,672.27	0.00	642.32	8.37	0.00	7,029.95

BUDGETED EXPENDITURES TOTAL	462,297.31	8,055.59	60,244.01	13.03	0.00	402,053.30
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SUMMARY BY FUND TYPE-EXPENDITURES

2 CASH FUNDS	462,297.31	8,055.59	60,244.01	13.03	0.00	402,053.30
BUDGETED EXPENDITURES TOTAL	462,297.31	8,055.59	60,244.01	13.03	0.00	402,053.30

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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 050 LICENSING

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
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BUDGETED FUND TYPES - EXPENDITURES

510000 PERSONAL SERVICES

511100 PERMANENT SALARIES-WAGES	245,268.99	6,927.50	47,646.69	19.43	197,622.30	
511300 OVERTIME PAYMENTS	18.12		181.17	999.83	163.05-	
511800 COMPENSATORY TIME PAID			303.89	0.00	303.89-	
512100 VACATION LEAVE EXPENSE	65.11	520.50	4,101.48	6299.31	4,036.37-	
512200 SICK LEAVE EXPENSE	172.18	184.00	3,009.43	1747.84	2,837.25-	
512300 HOLIDAY LEAVE EXPENSE	478.75	848.00	3,066.40	640.50	2,587.65-	
Personal Services Subtotal	246,003.15	8,480.00	58,309.06	23.70	0.00	187,694.09
515100 RETIREMENT PLANS EXPENSE	18,514.73	634.98	4,366.20	23.58	14,148.53	
515200 FICA EXPENSE	18,773.32	567.25	3,940.63	20.99	14,832.69	
515500 HEALTH INSURANCE EXPENSE	101,000.00	2,273.60	15,555.61	15.40	85,444.39	
516300 EMPLOYEE ASSISTANCE PRO	38.00		37.80	99.47	.20	
516500 WORKERS COMP PREMIUMS	1,152.00		1,151.64	99.97	.36	
Major Account 510000 Total	385,481.20	11,955.83	83,360.94	21.63	0.00	302,120.26

520000 OPERATING EXPENSES

521400 CIO CHARGES	6,415.00		2,890.02	45.05	3,524.98
521410 OCIO - EQUIP LEASING	4,798.00		844.00	17.59	3,954.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00	500.00
521441 OCIO - COMMUNICATIONS	5,500.00	144.92	1,062.39	19.32	4,437.61
522100 DUES & SUBSCRIPTION EXP	530.00		30.00	5.66	500.00
522201 TRAINING REGISTRATION	100.00		51.00	51.00	49.00
522600 JOB APPLICANT EXPENSE	525.00		277.25	52.81	247.75
527100 REP & MAINT-OFFICE EQUIP	12,000.00			0.00	12,000.00
531100 OFFICE SUPPLIES EXPENSE	2,047.98	24.99	2,473.85	120.79	425.87-
531200 IT SUPPLIES	202.99			0.00	202.99
532100 NON-CAPITALIZED EQUIP PU	2,000.00		3,954.23	197.71	1,954.23-
534900 MISCELLANEOUS SUP EXP	500.00			0.00	500.00
545001 FINGERPRINT SERVICES	118,099.75	6,215.00	49,239.75	41.69	68,860.00
547100 EDUCATIONAL SERVICES	2,000.00			0.00	2,000.00
554900 OTHER CONTRACTUAL SERVICES	5,025.00	891.00	3,099.00	61.67	1,926.00

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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 050 LICENSING

	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
556100 INSURANCE EXPENSE	100.00		502.46	502.46		402.46-
556300 SURETY & NOTARY BONDS	500.00		0.00			500.00
Major Account 520000 Total	160,843.72	7,275.91	64,423.95	40.05	0.00	96,419.77

570000 TRAVEL EXPENSES

571100 LODGING	7,000.00		1,210.05	17.29		5,789.95
571600 MEALS - TAXABLE	2,000.00		0.00			2,000.00
571800 MEALS - TRAVEL STATUS		89.43	601.83	0.00		601.83-
573100 STATE-OWNED TRANSPORT	10,600.05	648.30	5,456.59	51.48		5,143.46
574500 PERSONAL VEHICLE MILEAGE	500.00	131.60	1,397.20	279.44		897.20-
575100 MISC TRAVEL EXPENSE	200.00		0.00			200.00
Major Account 570000 Total	20,300.05	869.33	8,665.67	42.69	0.00	11,634.38

BUDGETED EXPENDITURES TOTAL 566,624.97 20,101.07 156,450.56 27.61 0.00 410,174.41

SUMMARY BY FUND TYPE-EXPENDITURES

2 CASH FUNDS	<u>566,624.97</u>	<u>20,101.07</u>	<u>156,450.56</u>	<u>27.61</u>		<u>410,174.41</u>
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BUDGETED EXPENDITURES TOTAL 566,624.97 20,101.07 156,450.56 27.61 0.00 410,174.41

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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 070 COMMISSIONERS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
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BUDGETED FUND TYPES - EXPENDITURES

510000 PERSONAL SERVICES

511600 PER DIEM PAYMENTS	89,544.00	6,297.18	41,865.35	46.75		47,678.65
Personal Services Subtotal	89,544.00	6,297.18	41,865.35	46.75	0.00	47,678.65
515200 FICA EXPENSE	6,850.00	481.74	3,202.71	46.75		3,647.29
Major Account 510000 Total	96,394.00	6,778.92	45,068.06	46.75	0.00	51,325.94

520000 OPERATING EXPENSES

521400 CIO CHARGES		2,877.00	0.00		2,877.00-
521441 OCIO - COMMUNICATIONS	5,000.00	707.59	14.15		4,292.41
521500 PUBLICATION & PRINT EXP	500.00		0.00		500.00
534900 MISCELLANEOUS SUP EXP	39.98		39.98	100.00	
559100 OTHER OPERATING EXP	403,504.00			0.00	403,504.00
Major Account 520000 Total	409,043.98	0.00	3,624.57	.89	0.00

570000 TRAVEL EXPENSES

571100 LODGING	2,000.00	549.16	27.46		1,450.84
571800 MEALS - TRAVEL STATUS	600.00	126.00	21.00		474.00
572100 COMMERCIAL TRANSPORTATIO	2,500.00		0.00		2,500.00
574500 PERSONAL VEHICLE MILEAGE	10,000.00	226.80	2,245.60	22.46	7,754.40
575100 MISC TRAVEL EXPENSE	500.00		56.94	11.39	443.06
Major Account 570000 Total	15,600.00	226.80	2,977.70	19.09	0.00

BUDGETED EXPENDITURES TOTAL 521,037.98 7,005.72 51,670.33 9.92 0.00 469,367.65

SUMMARY BY FUND TYPE-EXPENDITURES

2 CASH FUNDS	<u>521,037.98</u>	<u>7,005.72</u>	<u>51,670.33</u>	<u>9.92</u>	<u>0.00</u>	<u>469,367.65</u>
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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 070 COMMISSIONERS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>		
				<u>ENCUMBRANCES</u>	<u>VARIANCE</u>	
BUDGETED EXPENDITURES TOTAL	521,037.98	7,005.72	51,670.33	9.92	0.00	469,367.65

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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 100

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
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BUDGETED FUND TYPES - EXPENDITURES

520000 OPERATING EXPENSES

559100 OTHER OPERATING EXP	1,600.00			0.00		1,600.00
Major Account 520000 Total	1,600.00	0.00	0.00	0.00	0.00	1,600.00

BUDGETED EXPENDITURES TOTAL	1,600.00	0.00	0.00	0.00	0.00	1,600.00
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SUMMARY BY FUND TYPE-EXPENDITURES

2 CASH FUNDS	1,600.00			0.00		1,600.00
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BUDGETED EXPENDITURES TOTAL	1,600.00	0.00	0.00	0.00	0.00	1,600.00
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BUDGETED FUND TYPES - REVENUES

480000 REVENUE - MISCELLANEOUS

481100 INVESTMENT INCOME		47.99-	188.17-	0.00		188.17
485100 FINES FORFEITS & PENALTY		80.00-	23,999.56-	0.00		23,999.56
Major Account 480000 Total	0.00	127.99-	24,187.73-	0.00	0.00	24,187.73

BUDGETED REVENUE TOTAL	0.00	127.99-	24,187.73-	0.00	0.00	24,187.73
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SUMMARY BY FUND TYPE - REVENUE

2 CASH FUNDS		127.99-	24,187.73-	0.00		24,187.73
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BUDGETED REVENUE TOTAL	0.00	127.99-	24,187.73-	0.00	0.00	24,187.73
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Agency 036 RACING & GAMING COMMISSION
Program 087 CASINO TAX REVENUE
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
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BUDGETED FUND TYPES - EXPENDITURES

590000 GOVERNMENT AID

599100 OTHER GOVERNMENT AID	20,000,000.00	1,204,632.75	6,812,226.56	34.06		13,187,773.44
Major Account 590000 Total	20,000,000.00	1,204,632.75	6,812,226.56	34.06	0.00	13,187,773.44

BUDGETED EXPENDITURES TOTAL	20,000,000.00	1,204,632.75	6,812,226.56	34.06	0.00	13,187,773.44
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SUMMARY BY FUND TYPE-EXPENDITURES

2 CASH FUNDS	20,000,000.00	1,204,632.75	6,812,226.56	34.06		13,187,773.44
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BUDGETED EXPENDITURES TOTAL	20,000,000.00	1,204,632.75	6,812,226.56	34.06	0.00	13,187,773.44
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BUDGETED FUND TYPES - REVENUES

450000 REVENUE - TAXES

454320 Gaming Tax 25%	20,000,000.00	1,204,632.75-	6,812,226.56-	34.06-		26,812,226.56
Major Account 450000 Total	20,000,000.00	1,204,632.75-	6,812,226.56-	34.06-	0.00	26,812,226.56

BUDGETED REVENUE TOTAL	20,000,000.00	1,204,632.75-	6,812,226.56-	34.06-	0.00	26,812,226.56
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SUMMARY BY FUND TYPE - REVENUE

2 CASH FUNDS	20,000,000.00	1,204,632.75-	6,812,226.56-	34.06-		26,812,226.56
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BUDGETED REVENUE TOTAL	20,000,000.00	1,204,632.75-	6,812,226.56-	34.06-	0.00	26,812,226.56
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Agency 036 RACING & GAMING COMMISSION
Program 088 HORSERACING AID
Subprogram 000

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
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BUDGETED FUND TYPES - EXPENDITURES

590000 GOVERNMENT AID

599100 OTHER GOVERNMENT AID	120,000.00	3,902.20	26,669.63	22.22		93,330.37
Major Account 590000 Total	120,000.00	3,902.20	26,669.63	22.22	0.00	93,330.37

BUDGETED EXPENDITURES TOTAL	120,000.00	3,902.20	26,669.63	22.22	0.00	93,330.37
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SUMMARY BY FUND TYPE-EXPENDITURES

2 CASH FUNDS	120,000.00	3,902.20	26,669.63	22.22		93,330.37
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BUDGETED EXPENDITURES TOTAL	120,000.00	3,902.20	26,669.63	22.22	0.00	93,330.37
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BUDGETED FUND TYPES - REVENUES

450000 REVENUE - TAXES

454300 PARI-MUTUEL WAGERING TAX	75,000.00-	3,902.20-	26,668.67-	35.56		48,331.33-
Major Account 450000 Total	75,000.00-	3,902.20-	26,668.67-	35.56	0.00	48,331.33-

480000 REVENUE - MISCELLANEOUS

481100 INVESTMENT INCOME		23.34-	176.98-	0.00		176.98
Major Account 480000 Total	0.00	23.34-	176.98-	0.00	0.00	176.98

BUDGETED REVENUE TOTAL	75,000.00-	3,925.54-	26,845.65-	35.79	0.00	48,154.35-
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SUMMARY BY FUND TYPE - REVENUE

2 CASH FUNDS	75,000.00-	3,925.54-	26,845.65-	35.79		48,154.35-
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Agency 036 RACING & GAMING COMMISSION
Program 088 HORSERACING AID
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>		
				<u>ENCUMBRANCES</u>	<u>VARIANCE</u>	
BUDGETED REVENUE TOTAL	75,000.00-	3,925.54-	26,845.65-	35.79	0.00	48,154.35-

Introduction of New Commissioner - Randall Conroy

Election of

Chairman

& Vice

Chair

2026

**Executive
Committee
Members**

Appointment

for 2026

Official

Breeders &

Registrar

To: Commissioner: Dennis Lee-Chairman, Janell Beveridge-Vice Chair, Jeff Galyen, Helen Feller, Chris Stinson, John Barrett, and Randall Conroy

From: Casey Ricketts-Executive Director

Date: January 8,2026

Reference: Recommendations for Commission to consider adopting to provide oversight of our Breed Programs.

Overview:

As we continue to build new racetracks and expand our number of race days, it is important that we also strengthen support for our Breed Programs and the organizations appointed to oversee them, such as the Nebraska Thoroughbred Breeders Association and the Nebraska Quarter Horse Breeders Association. Introducing greater standardization and providing more consistent oversight—compared to past years—would be beneficial. Based on recent meetings with both associations, this approach appears to be both timely and welcomed.

Require the following to be submitted to the Commission:

Governance Structure:

- Articles of Incorporation/Bylaws
- Board of Directors-with all contact information
- Conflict of Interest policy
- Meeting minutes-this is where decisions on funds are made

Operating Plan:

- Provide Goals and Objective for Breed Program
- Operating budget-not breed funds
- Recruitment efforts to entice more Nebraska Breds

Financial Reporting:

- Provide Quarterly Financial Reports
- Provide a breakdown of the fund distributions
 - Purse supplements
 - Breeder/Owner/Stallion awards
 - Administrative Costs
 - Amount invested in any additional programs to support Equine care

- Provide Annual Audited Financial Reports

Items to be submitted to Commission upon request:

Registration and Eligibility Records:

- Foal Registrations- proof of eligibility (residency, breeding)
- Stallion and Mare declarations -with documentation

Records Retention :

- Retain all records for registration, awards and financial records for 7 years
- Provide access for commission audits or inspections upon request

Program Metrics:

- Foal crop size per year
- Number of Stallions and Mares participating
- Distribution of breeder/stallion awards

Transparency:

- Public website
 - Rules and eligibility criteria posted
 - Registration Forms and deadlines available
 - Award recipients published
 - Annual Report

2026 FONNER PARK OFFICIALS:

Racing Secretary & Director of Racing	Douglas Schoepf
Assistant Racing Secretary & Stakes Coordinator	Wayne I. Anderson
Starter	Scott Peers
Clocker, Clerk of Scales & Jockey Room Custodian	Don Frazier
Paddock Judge, TRPB Digital Tattoo Technician & Identifier	Dennis Hall
Track Announcer	Dustyn Stortzum
Track Physician	Dr. Corey Ohlson, MD
State Veterinarian	Dr. David Radechel, DVM
Mutuel Manager	Lori Graves
Money Rom Manager	Ronda Manka
Track Photographer	Bridget Lewandowski
Track Security	Double Locked Security
Track Surface Superintendent	Rick Danburg
Horsemen's Bookkeeper	Deb Peers

BOARD OF STEWARDS & PLACING JUDGES:

Douglas Schoepf
Mike Corey
Mark A. Anderson

EXECUTIVE STAFF:

Christopher C. Kotulak	Chief Executive Officer
Mark Landis	Financial Analyst & Operations Assistant
Kelly Groetzinger	Administration & Special Groups
Kathy Foley	Administration & Simulcast Agreements
Kathy Toledo	Administration & Payroll/Benefits

FONNER PARK BOARD OF DIRECTORS:

Matt Maser	President
Jayne Smith	1 st Vice President
Pat O'Neill	2 nd Vice President
Jerry Heidelsk	3 rd Vice President
Chris Rosacker	Secretary
Jeff Reed	Treasurer
Bill Oltean	Ex-Officio



Outlook

RE: Fonner Take Out Rates

From Mark Landis <mlandis@fonnerpark.com>

Date Fri 1/16/2026 2:06 PM

To Rappl, Mayzee <Mayzee.Rappl@nebraska.gov>

Cc Chris Kotulak <ckotulak@fonnerpark.com>

Hi Mayzee,

Here are the takeout rates. These are the same as last year.

15% Omni

Win-Place-Show 18%

Daily Double, Exacta, Pick 3, Pick 4, Pick 5 Jackpot 20%,
Trifecta, Superfecta 25%

Thanks!

Mark

**NEBRASKA
THOROUGHBRED
BREEDERS
ASSOCIATION**

**NEBRASKA
HORSEMAN'S
BENEVOLENT AND
PROTECTIVE
ASSOCIATION**

**NEBRASKA
QUARTER HORSE
RACING
ASSOCIATION**

**NEBRASKA
THOROUGHBRED
BREEDERS
ASSOCIATION**

**THOROUGHBRED
RACING
ASSOCIATIONS OF
NEBRASKA**

**Updates
from
Authorized
Gaming
Operators**

PUBLIC COMMENTS

EXECUTIVE SESSION

RECONVENE MEETING

ADJOURNMENT