



October 23rd Commission Meeting

NRGC Lincoln Headquarters

3401 Village Drive

Suite 100

Lincoln, NE 68516

NEBRASKA RACING & GAMING COMMISSION

MEETING AGENDA

Location:	NRGC Headquarters; 3401 Village Drive, Suite 100 Lincoln, NE 68516
Date:	October 23, 2026
Time:	1:30 pm

Meeting link : <https://teams.microsoft.com/meet/293680453459570?p=ybAQCl4ELnvzhuVqjL>

Meeting ID: 293 680 453 459 570

Meeting password: dT99Nm9F

Join by phone: [+1 402-257-5560](tel:+14022575560), [536079820#](tel:+14022575560) United States, Guide Rock

Phone conference ID: 536 079 820#

1. Open Meetings Act Notification
2. Approval of Meeting Minutes and Financial Reports
 - a) August 21st, 2026, minutes
 - b) August and September financials
3. Jose Medina Appeal
 - a) Receipt and Review of "Report and Recommendation of Hearing officer" in 2026-HP-1 (In re: Appeal of Jose Medina); action to accept or reject same and entry of Order thereon.
4. Request Approval for Modification – Legacy Downs
5. Update on Horseman's Park Flood Damage
6. Lake Mac Racetrack
 - a) Request for Commission approval to continue utilizing the same racing structures used during the 2026 racing season for the 2027 racing season, including an extension of the previously required deadline for completing racing-related facility improvements. The applicant requests approval to delay completion of these improvements to the 2028 racing season.
7. Approval of 2027 Live Race Day Applications and Simulcast Licenses
 - a) Fonner Park
 - b) Horseman's Park
 - c) Legacy Downs
 - d) CER-Harrah's
 - e) HER-Lake Mac
 - f) Atokad
8. Commission Process for the Review and Ratification of staff issued fines over \$5,000.
9. WAGER Program
10. Approval of proposed Commission Meeting Dates for 2027

January 29th
March 19th
April 16th-Grand Island
June 11th
August 20th-Columbus
October 22nd
December 17th -Online

**** All meetings held in Lincoln unless otherwise noted****

11. 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

12. Updates From Authorized Gaming Operators

- a. Grand Island Casino Resort
- b. Lake Mac Casino & Resort
- c. Harrah's Casino Columbus
- d. WarHorse Lincoln
- e. WarHorse Omaha

13. Directors Update

14. Public Comments

15. Executive Session

16. Reconvene Meeting

17. Adjournment

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

State of New Jersey, County of Camden, ss:

Tiffannie Wrobel, 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, does hereby certify that the attached Notice was published in The Lincoln Journal Star and may be viewed online at journalstar.com for not additional cost or registration 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:

Oct. 8, 2026

NOTICE ID: knyOHRUqKHCGWRhJtfUc

PUBLISHER ID: COL-NE-1011368

NOTICE NAME: NRG August Commission Meeting

Publication Fee: \$9.69

Tiffannie Wrobel

(Signed) _____

VERIFICATION

State of New Jersey
County of Camden

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

Subscribed in my presence and sworn to before me on this: 10/08/2026

Sharon E. Pope

Notary Public

Notarized remotely online using communication technology via Proof.

NRGC October Commission Meeting

The Nebraska Racing and Gaming Commission has scheduled a meeting for Friday, October 23rd, 2026 at 1:30pm, located at NRG Headquarters: 3401 Village Drive Suite 100, Lincoln, NE, 68516. The meeting will also be available via Teams.

An agenda with meeting log-in information and any additional changes will be posted on the NRG website at: <https://nrgc.nebraska.gov/>
COL-NE-1011368 10/8 ZNEZ

NEBRASKA RACING & GAMING COMMISSION

MINUTES OF MEETING

NEBRASKA RACING AND GAMING COMMISSION MINUTES OF MEETING

DATE: August 21st, 2026

TIME: 1:30 PM

LOCATION: Columbus Community Building- 2500 14thst,
Columbus, NE 68601

PRESENT:

Dennis P. Lee Chairman

Janell Beveridge Vice Chairperson

John Barrett Commissioner

Randall Conroy Commissioner

Chris Stinson Commissioner

Antonio Gomez Commissioner

Helen Feller Commissioner

Chairman Lee convened the meeting at 1:32 PM in compliance with Neb. Rev. Stat. § 84-1411. Notice of the meeting was published in the Lincoln Journal Star on August 11, 2026. Additionally, copies of such notice were sent to those on the Racing and Gaming Commission agenda mailing list. Notification was given to the public of the Open Meetings Act and its location for public view.

Chairman Lee noted for the record that a quorum of six commissioners was present and Commissioner Feller would be arriving shortly.

OUTLINE OF MEETING AND DETAIL OF AGENDA

Chairman Lee stated that the meeting will adhere to the outlined agenda and Executive Session would immediately follow Public Comments.

Chairman Lee took a moment to note that this was the first meeting in Columbus since the passing of Tom Jackson, whom Chairman Lee called instrumental in making Harrah's Columbus a reality.

Acknowledging Tom's wife, Connie, and family, Chairman Lee praised his working relationship with Mr. Jackson, appreciating the efforts of Mr. Jackson, his attitude, and his demeanor to further the racing and gaming industry in Nebraska.

APPROVAL OF MEETING MINUTES AND FINANCIAL REPORTS

June meeting minutes: Commissioner Beveridge moved, seconded by Commissioner Conroy, to approve June 12, 2026, Meeting Minutes.

Voting Aye: Stinson, Gomez, Beveridge, Barrett, Conroy, Lee

Motion carried.

Financials: Commissioner Lee moved, seconded by Commissioner Beveridge, to approve the June and July 2026 Financial Reports.

Voting Aye: Stinson, Gomez, Beveridge, Barrett, Conroy, Lee

Motion carried.

Commissioner Helen Feller arrived at 1:40pm. All commissioners are now present.

MOTION TO FORM TWO (2) EXECUTIVE COMMITTEES: GAMING EXECUTIVE COMMITTEE AND RACING EXECUTIVE COMMITTEE

Executive Director Casey Ricketts suggested the benefit of forming a gaming focused executive group and a racing focused group; as each industry continues to grow, they should have separate appropriate committees. Chairman Lee reminded that the executive committees do not make any decisions. To make decisions, there needs to be a public meeting with at least four (4) commissioners present and four commissioners voting in the affirmative for any motion to pass. Chairman Lee stated the Gaming Executive Committee be formed consisting of Commissioners Lee, Barrett, and Conroy and the Racing Executive Committee be formed consisting of Commissioners Lee, Barrett, and Stinson

Chairman Lee moved, Commissioner Stinson 2nd to approve the formation of a Gaming Executive Committee and a Racing Executive Committee

Voting Aye: Stinson, Feller, Gomez, Beveridge, Barrett, Conroy, Lee

Motion carried.

MOTION TO DELEGATE AUTHORITY TO HEARING OFFICER BILL AUSTIN

The commission has previously appointed Bill Austin as a hearing officer and have referred several matters to him. Chairman Lee noted it would be wise for the commission to clarify the delegation of authority to Mr. Austin and that he be permitted to receive, review, grant, and deny a request for de novo hearings, when permitted by law and schedule and conduct such hearings, and that he be given the authority by the commission to make de novo rulings that are unlimited in subject matter. The commission does retain authority on any finding or conclusions or final orders that Mr. Austin may make, it will come back to the commission for our review, modification, if necessary, and consideration.

Chairman Lee moved, Commissioner Conroy 2nd to approve the motion to delegate authority to hearing officer Bill Austin

Voting Aye: Stinson, Feller, Gomez, Beveridge, Barrett, Conroy, Lee - no discussion noted.

Motion carried.

SIMULCAST CONTRACTS

Dan Clarey for CER, requesting permission to export the signal for Columbus to the following locations outside of Nebraska: Woodbine, Canada and other facilities and account wagering sites, along with an export fee of 3% of pari-mutuel or private pool wagers. Lynne McNally with the HBPA recommends approval of all signals

Commissioner Beveridge moved, Commissioner Barrett 2nd to approve CER's simulcast contracts

Voting Aye: Stinson, Feller, Gomez, Beveridge, Barrett, Conroy, Lee

Motion carried.

APPROVAL OF ATOKAD DOWNS RACING OFFICIALS AND TAKEOUT RATES

Commissioner Heller moved, Commissioner Gomez 2nd, to approve the read officials list for the Atokad Downs meet.

Voting Aye: Stinson, Feller, Gomez, Beveridge, Barrett, Conroy, Lee

Motion carried.

Commissioner Conroy moved, Commissioner Barrett 2nd to approve the takeout rates for the Atokad Downs meet. Jim Traylor, Live Racing Operations Director for Warhorse and Eli Young with Nebraska HBPA presented.

Voting Aye: Stinson, Feller, Gomez, Beveridge, Barrett, Conroy, Lee

Motion carried.

MEETINGS WITH ASSOCIATIONS

There were no representatives present for the **Nebraska Thoroughbred Breeders Association** or the **Thoroughbred Racing Associations of Nebraska**.

Nebraska Horsemen's Benevolent and Protective Association had no updates at this time.

Ed Ziemba, president of the **Nebraska Quarter Horse Racing Association** updated the commission. Mr. Ziemba shared that Governor Jim Pillen proclaimed the week of July 6-11, 2026, Quarter Horse Racing and Breed Week, recognizing the American Quarter Horse as the most popular breed in the United States and its impact on Nebraska horse racing. Mr. Ziemba recounted meeting with horsemen outside the state who had positive interactions during the races in Lake Mac with Elite casino personnel, NRG staff, and racing officials. Mr. Ziemba concluded he was very pleased with the current state of horse racing in Nebraska.

UPDATES FROM AUTHORIZED GAMING OPERATORS

Grand Island Casino and Resort-Vince Fiala, general manager: Mr. Fiala gave an overview of happenings, including revenue being up double-digits, year-to-date has had consistent growth month to month, compliance and staff training, a concert performance, and special promotions such as donation boxes to benefit Project Hunger, and filming a national commercial for Goodwill. Commissioner Barrett asked about the hotels on property and their occupancy. Commissioner Conroy inquired about staffing numbers and open positions in the casino. Chairman Lee recounted a recent stay and how phenomenal the experience was.

Harrah's Columbus-Tim Howarth, Vice President/general manager: Mr. Howarth gave a business summary, sharing the property had seen year over year improvement in net gaming, slot, and table game revenue. Racing continues to be a success, showing an average handle per race day increasing over 110%. Attendance increased by 50%, with positive experiences noted. Commissioner Conroy asked about staffing, with Mr. Howarth listing table games, dealers, and security as the most needed positions to fill.

Lake Mac Casino and Resort-Thomas Frank, general manager: Mr. Frank gave an update to the commission, remarking that the one-year anniversary was two days prior and he can do year-over-year revenue reports of continuous growth. Table games were pointed out as having helped increase business. Mr. Frank noted focusing on training in the areas of compliance, regulatory guidelines, ICS, and Title 31. Commissioner Conroy asked about staff. Mr. Frank responded with the number of employees and areas that need filled, while noting that because of the sparse population base in the western part of the state, many employees commute around an hour to the Ogallala property for work.

Warhorse Lincoln and Omaha-Dan Stromer, general manager, Warhorse Lincoln (Steve Ditchkus, general manager of Warhorse Omaha was absent): Mr. Stromer updated the commission the Lincoln casino's ongoing expansion. The existing property will add approximately 75,000 square feet, allowing for 1050 slot games and 24 table games, a sports bar, steakhouse, office space, kitchen storage, and more. Mr. Stromer added the guests have been resilient, and he hasn't noticed the construction affecting revenue, as both casinos are up from previous years. The Ronald McDonald house is an outreach focus of Warhorse Omaha, and they had the unique experience of housing the Budweiser Clydesdales in the barns on the property. Mr. Stromer addressed the staffing numbers and position needs upon Commissioner Conroy's inquiry.

DIRECTOR'S UPDATE

Executive Director Casey Ricketts provided an update on the gaming financials year to date, working with the Commission on Problem Gaming, which is now housed at the NRG headquaters. Being developed is a business card advertising the Commission on Problem Gaming with a QR code to direct the holder to the national website for voluntary self-exclusion from gaming properties that will be distributed to all the properties in Nebraska. On the racing side, the final weekend of racing was held in Columbus and will be transitioning to Atokad Downs in South Sioux City starting August 28, 2026, and that will be the end of the 2026 Nebraska horse racing season. Director Ricketts reported three hearings coming up before the NRG and Hearing Officer, and the continued efforts to work collaboratively with Nebraska casinos

PUBLIC COMMENTS

~Lance Morgan, CEO of Ho-Chunk, Inc, shared his perspective as an owner in the Nebraska casino industry, mentioning current momentum, industry standards and obstacles, upcoming ballot items relating to mobile sports betting and the legalities associated with it.

~Jim Bulkley, Mayor of Columbus, thanked the commission for holding its meeting in town and expressed his appreciation for what the casino has done for the community.

~Tim Howarth, general manager, Harrah's Columbus, gave feedback about sharing some of the same concerns as other Nebraska casino property managers while acknowledging each individual facility has unique issues.

CHAIRMAN LEE CALLS RECESS FOR EXECUTIVE SESSION AT 3:04 PM CDT

Chairman Lee moved, Commissioner Beveridge 2nd, to recess to executive session

Voting Aye: Stinson, Feller, Gomez, Beveridge, Barrett, Conroy, Lee

Motion carried.

The Commission is now off the record for executive session.

CHAIRMAN LEE RECONVENES COMMISSION MEETING 4:34 PM CDT

The Commission was reconvened in open session. Chairman Lee stated for the record that during Executive Session the Commission discussed pending investigative and litigation matters. No formal action was taken during Executive Session.

Chairman Lee moved, Commissioner Beveridge 2nd, to reconvene the meeting,

Voting Aye: Stinson, Feller, Gomez, Beveridge, Barrett, Conroy, Lee

Motion carried.

ADJOURNMENT

Chairman Lee adjourned the meeting at 4:36 PM CDT.

The next Commission Meeting will be October 23rd, 2026, at 1:30 PM at the NRG headquarters in Lincoln, Nebraska.

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 2 Fiscal Year 2026
As of 08/31/26

REVIEWED
By Alex Kiihne at 2:14 pm, Sep 08, 2026

Agency 036 RACING & GAMING COMMISSION
Program 000 TRUST & DISTRIBUTIVE

Percent of Time Elapsed 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
UNBUDGETED FUND TYPES - REVENUES							
480000 REVENUE - MISCELLANEOUS							
485100	FINES FORFEITS & PENALTI		7,850.00-	25,350.00-	0.00		25,350.00
Major Account 480000 Total		0.00	7,850.00-	25,350.00-	0.00	0.00	25,350.00
UNBUDGETED REVENUE TOTAL		0.00	7,850.00-	25,350.00-	0.00	0.00	25,350.00
SUMMARY BY FUND TYPE - REVENUE							
6	TRUST FUNDS		7,850.00-	25,350.00-	0.00		25,350.00
UNBUDGETED REVENUE TOTAL		0.00	7,850.00-	25,350.00-	0.00	0.00	25,350.00

STATE OF NEBRASKA
 Department of Administrative Services
 Accounting Division
 Budget Status Report
 Period: 2 Fiscal Year 2026
 As of 08/31/26

- Indicates Credit

Agency 036 RACING & GAMING COMMISSION
 Program 074 TB RACING ASSISTANCE FUND

Percent of Time Elapsed 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	236,443.00	20,254.18	35,972.81	15.21	7,815.73	192,654.46
511300	OVERTIME PAYMENTS			344.35	0.00	68.87	413.22-
511800	COMPENSATORY TIME PAID		1,600.00	2,675.00	0.00	1,075.00	3,750.00-
512300	HOLIDAY LEAVE EXPENSE			800.00	0.00	480.00	1,280.00-
	Personal Services Subtotal	236,443.00	21,854.18	39,792.16	16.83	9,439.60	187,211.24
515100	RETIREMENT PLANS EXPENSE	15,135.00	1,306.41	2,345.62	15.50	576.12	12,213.26
515200	FICA EXPENSE	18,050.00	1,591.49	2,912.78	16.14	693.68	14,443.54
515500	HEALTH INSURANCE EXPENSE	36,240.00	3,225.40	5,006.66	13.82		31,233.34
516300	EMPLOYEE ASSISTANCE PRO	38.00			0.00		38.00
516500	WORKERS COMP PREMIUMS			287.91	0.00	57.58	345.49-
	Major Account 510000 Total	305,906.00	27,977.48	50,345.13	16.46	10,766.98	244,793.89
520000 OPERATING EXPENSES							
521441	OCIO - COMMUNICATIONS	1,500.00	33.58	67.16	4.48		1,432.84
521500	PUBLICATION & PRINT EXP	200.00			0.00		200.00
522100	DUES & SUBSCRIPTION EXP	10,000.00			0.00		10,000.00
522110	Sponsorships	1,000.00			0.00		1,000.00
522200	CONFERENCE REGISTRATION	3,000.00			0.00		3,000.00
522201	TRAINING REGISTRATION			17.00	0.00		17.00-
522600	JOB APPLICANT EXPENSE	250.00			0.00		250.00
524600	RENT EXPENSE-BUILDINGS	34,000.00	2,810.46	5,620.92	16.53		28,379.08
525500	RENT EXP-OTHER PERS PROP	3,000.00			0.00		3,000.00
531100	OFFICE SUPPLIES EXPENSE	200.00	25.98	184.36	92.18		15.64
531200	IT SUPPLIES	200.00			0.00		200.00
532100	NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534900	MISCELLANEOUS SUP EXP	2,000.00		746.06	37.30		1,253.94
535100	MEDICAL SUPPLIES	500.00			0.00		500.00
541100	ACCTG & AUDITING SERVICES	1,000.00		386.10	38.61		613.90
541200	PURCHASING ASSESSMENT	100.00	29.70	29.70	29.70		70.30
541300	SEE CHART OF ACCOUNTS	311.00			0.00		311.00
541500	LEGAL SERVICES EXPENSE	100,000.00	2,516.50	2,516.50	2.52		97,483.50
541700	LEGAL RELATED EXPENSE	50,000.00			0.00		50,000.00
545000	LABORATORY SERVICES	65,000.00	14,139.00	34,142.00	52.53		30,858.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 2 Fiscal Year 2026
As of 08/31/26

- Indicates Credit

Agency 036 RACING & GAMING COMMISSION
Program 074 TB RACING ASSISTANCE FUND

Percent of Time Elapsed 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
545001	FINGERPRINTS	5,000.00	4,565.00	6,765.00	135.30		1,765.00-
546800	VETERINARY SERVICES	130,000.00	19,775.00	28,625.00	22.02	3,000.00	98,375.00
547100	EDUCATIONAL SERVICES	200.00			0.00		200.00
554900	OTHER CONTRACTUAL SERVICES		1,800.00	1,800.00	0.00		1,800.00-
555510	SAAS SUBSCRIPTION FEES	35,000.00	2,850.00	5,700.00	16.29	2,850.00	26,450.00
556100	INSURANCE EXPENSE	2,000.00			0.00		2,000.00
559100	OTHER OPERATING EXP	373,038.20			0.00		373,038.20
Major Account 520000 Total		817,999.20	48,545.22	86,599.80	10.59	5,850.00	725,549.40
570000 TRAVEL EXPENSES							
571100	LODGING	50,000.00	521.96	7,482.77	14.97		42,517.23
571800	MEALS - TRAVEL STATUS	20,000.00	1,477.00	3,535.53	17.68		16,464.47
572100	COMMERCIAL TRANSPORTATIO	4,000.00			0.00		4,000.00
573100	STATE-OWNED TRANSPORT	10,000.00	1,035.48	1,926.56	19.27		8,073.44
574500	PERSONAL VEHICLE MILEAGE	3,000.00	111.72	2,623.12	87.44		376.88
574600	CONTRACTUAL SERV - TRAVEL EXP	25,000.00	4,840.98	6,619.57	26.48	836.13	17,544.30
575100	MISC TRAVEL EXPENSE	1,000.00			0.00		1,000.00
Major Account 570000 Total		113,000.00	7,987.14	22,187.55	19.64	836.13	89,976.32
BUDGETED EXPENDITURES TOTAL		1,236,905.20	84,509.84	159,132.48	12.87	17,453.11	1,060,319.61
SUMMARY BY FUND TYPE - EXPENDITURES							
2	CASH FUNDS	1,236,905.20	84,509.84	159,132.48	12.87	17,453.11	1,060,319.61
BUDGETED EXPENDITURES TOTAL		1,236,905.20	84,509.84	159,132.48	12.87	17,453.11	1,060,319.61
BUDGETED FUND TYPES - REVENUES							
450000 REVENUE - TAXES							
454300	PARI-MUTUEL WAGERING TAX	800,000.00-	56,575.73-	114,428.35-	14.30		685,571.65-
Major Account 450000 Total		800,000.00-	56,575.73-	114,428.35-	14.30	0.00	685,571.65-
470000 REVENUE - SALES AND CHARGES							
474100	GENERAL BUSINESS FEES	5,000.00-	3,890.00-	23,174.00-	463.48		18,174.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 2 Fiscal Year 2026
As of 08/31/26

Agency 036 RACING & GAMING COMMISSION
Program 074 TB RACING ASSISTANCE FUND

Percent of Time Elapsed 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
474101	Annual race day FEES	6,700.00-			0.00		6,700.00-
474102	Misc Reimburse revenue		1,441.30-	1,441.30-	0.00		1,441.30
474103	Reimburse lab exp	500.00-		226.00-	45.20		274.00-
Major Account 470000 Total		12,200.00-	5,331.30-	24,841.30-	203.62	0.00	12,641.30
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME		39.56		0.00		
Major Account 480000 Total		0.00	39.56	0.00	0.00	0.00	0.00
490000 REVENUE - OTHER FINANCIAL SOURCES/U							
493200	OPERATING TRANSFERS OUT		4,000,000.00	6,000,000.00	0.00		6,000,000.00-
Major Account 490000 Total		0.00	4,000,000.00	6,000,000.00	0.00	0.00	6,000,000.00-
BUDGETED REVENUE TOTAL		812,200.00-	3,938,132.53	5,860,730.35	721.59-	0.00	6,672,930.35-
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	812,200.00-	3,938,132.53	5,860,730.35	721.59-		6,672,930.35-
BUDGETED REVENUE TOTAL		812,200.00-	3,938,132.53	5,860,730.35	721.59-	0.00	6,672,930.35-

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 2 Fiscal Year 2026
As of 08/31/26

- Indicates Credit

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

Percent of Time Elapsed 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	2,566,220.00	140,433.21	267,915.48	10.44	77,486.09	2,220,818.43
511300	OVERTIME PAYMENTS			82.38	0.00	16.48	98.86-
511600	PER DIEM PAYMENTS	88,165.00	7,346.71	14,693.42	16.67		73,471.58
511800	COMPENSATORY TIME PAID		931.46	931.46	0.00		931.46-
512100	VACATION LEAVE EXPENSE		9,767.26	20,097.48	0.00	5,614.93	25,712.41-
512200	SICK LEAVE EXPENSE		4,445.62	7,111.90	0.00	2,101.35	9,213.25-
512300	HOLIDAY LEAVE EXPENSE			16,269.20	0.00	9,801.22	26,070.42-
	Personal Services Subtotal	2,654,385.00	162,924.26	327,101.32	12.32	95,020.07	2,232,263.61
515100	RETIREMENT PLANS EXPENSE	192,475.00	11,581.79	23,259.16	12.08	7,075.63	162,140.21
515200	FICA EXPENSE	203,072.00	11,730.08	23,517.61	11.58	6,796.54	172,757.85
515500	HEALTH INSURANCE EXPENSE	577,530.00	30,525.78	63,770.90	11.04		513,759.10
516300	EMPLOYEE ASSISTANCE PRO	483.00		401.31	83.09		81.69
516500	WORKERS COMP PREMIUMS	29,516.00		8,925.09	30.24	1,785.01	18,805.90
	Major Account 510000 Total	3,657,461.00	216,761.91	446,975.39	12.22	110,677.25	3,099,808.36
520000 OPERATING EXPENSES							
521100	POSTAGE EXPENSE	400.00	4.23	35.72	8.93		364.28
521400	CIO CHARGES	61,000.00	6,418.30	12,879.50	21.11		48,120.50
521402	OCIO - NETWORK	15,000.00	571.56	1,143.12	7.62		13,856.88
521410	OCIO - EQUIP LEASING	23,500.00	1,185.00	2,535.00	10.79		20,965.00
521415	OCIO - HARDWARE NON CAP	5,000.00			0.00		5,000.00
521431	OCIO - SOFTWARE RENEWAL	18,000.00	76.00	152.00	.84		17,848.00
521441	OCIO - COMMUNICATIONS	32,500.00	1,548.84	3,397.18	10.45		29,102.82
521500	PUBLICATION & PRINT EXP	8,000.00	1,961.27	1,976.11	24.70		6,023.89
522100	DUES & SUBSCRIPTION EXP	24,000.00	500.00	500.00	2.08		23,500.00
522200	CONFERENCE REGISTRATION	11,500.00		1,575.00-	13.70-		13,075.00
522201	TRAINING REGISTRATION	3,200.00		544.00	17.00		2,656.00
522600	JOB APPLICANT EXPENSE	1,400.00	207.00	262.00	18.71		1,138.00
523900	TEAMMATE RECOGNITION		238.31	238.31	0.00		238.31-
524600	RENT EXPENSE-BUILDINGS	255,000.00	20,610.02	41,220.04	16.16		213,779.96
524700	RENT EXP-OTHER REAL PROP	1,000.00			0.00		1,000.00
527100	REP & MAINT-OFFICE EQUIP	12,000.00			0.00		12,000.00
527200	REP & MAINT-MOTOR VEHICL		454.01	454.01	0.00		454.01-

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 2 Fiscal Year 2026
As of 08/31/26

- Indicates Credit

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

Percent of Time Elapsed 16.99

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
531100 OFFICE SUPPLIES EXPENSE	10,700.00	226.65	1,702.80	15.91		8,997.20
531200 IT SUPPLIES	4,700.00		98.95	2.11		4,601.05
532100 NON-CAPITALIZED EQUIP PU	5,700.00			0.00	2,246.73	3,453.27
534600 ED & RECREATIONAL SUP EX	1,000.00			0.00		1,000.00
534900 MISCELLANEOUS SUP EXP	6,100.00	226.68	1,015.52	16.65		5,084.48
534901 FIREARMS AND RELATED SUPP	1,000.00			0.00		1,000.00
541100 ACCTG & AUDITING SERVICES	175,000.00		39,474.90	22.56		135,525.10
541200 PURCHASING ASSESSMENT	500.00	267.30	267.30	53.46		232.70
541300 SEE CHART OF ACCOUNTS	2,799.00			0.00		2,799.00
541500 LEGAL SERVICES EXPENSE	350,000.00	1,691.00	11,424.50	3.26		338,575.50
541700 LEGAL RELATED EXPENSE	50,000.00			0.00		50,000.00
542100 SOS TEMP SERV - PERSONNEL	30,000.00		2,520.44	8.40		27,479.56
545001 FINGERPRINT SERVICES	50,000.00	6,600.00	15,455.00	30.91		34,545.00
547100 EDUCATIONAL SERVICES	3,500.00			0.00		3,500.00
549200 JANITORIAL/SECURITY SRVS	5,000.00	169.50	463.50	9.27		4,536.50
554900 OTHER CONTRACTUAL SERVICES	56,000.00	170.52	3,523.52	6.29		52,476.48
555510 SAAS SUBSCRIPTION FEES	130,000.00	1,045.00	2,090.00	1.61		127,910.00
555520 SAAS IMPLEMENTATION				0.00	1,463.07	1,463.07-
556100 INSURANCE EXPENSE	6,500.00			0.00		6,500.00
556300 SURETY & NOTARY BONDS	590.00			0.00		590.00
559100 OTHER OPERATING EXP	3,263,585.18			0.00		3,263,585.18
Major Account 520000 Total	4,624,174.18	44,171.19	141,798.42	3.07	3,709.80	4,478,665.96
570000 TRAVEL EXPENSES						
571100 LODGING	45,000.00	970.41	5,305.01	11.79		39,694.99
571600 MEALS - TAXABLE	500.00			0.00		500.00
571800 MEALS - TRAVEL STATUS	16,100.00	742.35	1,870.93	11.62		14,229.07
572100 COMMERCIAL TRANSPORTATIO	22,500.00	68.87	68.87	.31		22,431.13
573100 STATE-OWNED TRANSPORT	51,000.00	2,460.33	5,045.34	9.89		45,954.66
574500 PERSONAL VEHICLE MILEAGE	19,000.00	1,478.96	1,742.40	9.17		17,257.60
575100 MISC TRAVEL EXPENSE	3,700.00	100.00	236.00	6.38		3,464.00
Major Account 570000 Total	157,800.00	5,820.92	14,268.55	9.04	0.00	143,531.45
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

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report

- Indicates Credit

Period: 2 Fiscal Year 2026

As of 08/31/26

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

Percent of Time Elapsed 16.99

<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	<u>8,442,435.18</u>	<u>266,754.02</u>	<u>603,042.36</u>	<u>7.14</u>	<u>114,387.05</u>	<u>7,725,005.77</u>
<u>SUMMARY BY FUND TYPE - EXPENDITURES</u>						
2 CASH FUNDS	<u>8,442,435.18</u>	<u>266,754.02</u>	<u>603,042.36</u>	<u>7.14</u>	<u>114,387.05</u>	<u>7,725,005.77</u>
BUDGETED EXPENDITURES TOTAL	<u>8,442,435.18</u>	<u>266,754.02</u>	<u>603,042.36</u>	<u>7.14</u>	<u>114,387.05</u>	<u>7,725,005.77</u>
<u>BUDGETED FUND TYPES - REVENUES</u>						
470000 REVENUE - SALES AND CHARGES						
474100 GENERAL BUSINESS FEES	600,000.00-	124,575.00-	249,950.00-	41.66		350,050.00-
474101 Annual Operator FEES	6,250,000.00-	5,000,000.00-	6,000,000.00-	96.00		250,000.00-
Major Account 470000 Total	6,850,000.00-	5,124,575.00-	6,249,950.00-	91.24	0.00	600,050.00-
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME	200.00-	39.67-	126.12-	63.06		73.88-
484500 REIMB NON-GOVT SOURCES	3,000.00-			0.00		3,000.00-
485100 FINES FORFEITS & PENALTI		975.83-	975.83-	0.00		975.83
Major Account 480000 Total	3,200.00-	1,015.50-	1,101.95-	34.44	0.00	2,098.05-
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
491300 SALE - SURP PROP/FIXED ASSET			21.16-	0.00		21.16
Major Account 490000 Total	0.00	0.00	21.16-	0.00	0.00	21.16
BUDGETED REVENUE TOTAL	<u>6,853,200.00-</u>	<u>5,125,590.50-</u>	<u>6,251,073.11-</u>	<u>91.21</u>	<u>0.00</u>	<u>602,126.89-</u>
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
2 CASH FUNDS	<u>6,853,200.00-</u>	<u>5,125,590.50-</u>	<u>6,251,073.11-</u>	<u>91.21</u>		<u>602,126.89-</u>
BUDGETED REVENUE TOTAL	<u>6,853,200.00-</u>	<u>5,125,590.50-</u>	<u>6,251,073.11-</u>	<u>91.21</u>	<u>0.00</u>	<u>602,126.89-</u>

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 2 Fiscal Year 2026
As of 08/31/26

- Indicates Credit

Agency 036 RACING & GAMING COMMISSION
Program 087 CASINO TAX REVENUE

Percent of Time Elapsed 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
590000 GOVERNMENT AID							
599100	OTHER GOVERNMENT AID	25,151,483.89	1,403,770.57	2,648,303.96	10.53		22,503,179.93
Major Account 590000 Total		25,151,483.89	1,403,770.57	2,648,303.96	10.53	0.00	22,503,179.93
BUDGETED EXPENDITURES TOTAL		25,151,483.89	1,403,770.57	2,648,303.96	10.53	0.00	22,503,179.93
SUMMARY BY FUND TYPE - EXPENDITURES							
2	CASH FUNDS	25,151,483.89	1,403,770.57	2,648,303.96	10.53		22,503,179.93
BUDGETED EXPENDITURES TOTAL		25,151,483.89	1,403,770.57	2,648,303.96	10.53	0.00	22,503,179.93
BUDGETED FUND TYPES - REVENUES							
450000 REVENUE - TAXES							
454320	Gaming Tax 25%	20,000,000.00	1,403,770.57-	2,648,303.97-	13.24-		22,648,303.97
Major Account 450000 Total		20,000,000.00	1,403,770.57-	2,648,303.97-	13.24-	0.00	22,648,303.97
BUDGETED REVENUE TOTAL		20,000,000.00	1,403,770.57-	2,648,303.97-	13.24-	0.00	22,648,303.97
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	20,000,000.00	1,403,770.57-	2,648,303.97-	13.24-		22,648,303.97
BUDGETED REVENUE TOTAL		20,000,000.00	1,403,770.57-	2,648,303.97-	13.24-	0.00	22,648,303.97

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 2 Fiscal Year 2026
As of 08/31/26

- Indicates Credit

Agency 036 RACING & GAMING COMMISSION
Program 088 HORSERACING AID

Percent of Time Elapsed 16.99

<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>BUDGETED FUND TYPES - EXPENDITURES</u>							
590000 GOVERNMENT AID							
599100	OTHER GOVERNMENT AID	180,928.54	4,232.33	8,625.18	4.77		172,303.36
	Major Account 590000 Total	180,928.54	4,232.33	8,625.18	4.77	0.00	172,303.36
BUDGETED EXPENDITURES TOTAL		<u>180,928.54</u>	<u>4,232.33</u>	<u>8,625.18</u>	<u>4.77</u>	<u>0.00</u>	<u>172,303.36</u>
<u>SUMMARY BY FUND TYPE - EXPENDITURES</u>							
2	CASH FUNDS	<u>180,928.54</u>	<u>4,232.33</u>	<u>8,625.18</u>	<u>4.77</u>		<u>172,303.36</u>
BUDGETED EXPENDITURES TOTAL		<u>180,928.54</u>	<u>4,232.33</u>	<u>8,625.18</u>	<u>4.77</u>	<u>0.00</u>	<u>172,303.36</u>
<u>BUDGETED FUND TYPES - REVENUES</u>							
450000 REVENUE - TAXES							
454300	PARI-MUTUEL WAGERING TAX	75,000.00	4,232.33-	8,625.20-	11.50-		83,625.20
	Major Account 450000 Total	75,000.00	4,232.33-	8,625.20-	11.50-	0.00	83,625.20
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME		29.99-	62.22-	0.00		62.22
	Major Account 480000 Total	0.00	29.99-	62.22-	0.00	0.00	62.22
BUDGETED REVENUE TOTAL		<u>75,000.00</u>	<u>4,262.32-</u>	<u>8,687.42-</u>	<u>11.58-</u>	<u>0.00</u>	<u>83,687.42</u>
<u>SUMMARY BY FUND TYPE - REVENUE</u>							
2	CASH FUNDS	<u>75,000.00</u>	<u>4,262.32-</u>	<u>8,687.42-</u>	<u>11.58-</u>		<u>83,687.42</u>
BUDGETED REVENUE TOTAL		<u>75,000.00</u>	<u>4,262.32-</u>	<u>8,687.42-</u>	<u>11.58-</u>	<u>0.00</u>	<u>83,687.42</u>

	FY26/27 Budget	Actual 8/31/2026	Time Elapse 16.99%
Racing Fund 23650 (074)			
PSL	236,443.00	39,792.16	16.83%
Benefits	69,463.00	10,552.97	15.19%
Operation	817,999.20	86,599.80	10.59%
Travel	113,000.00	22,187.55	19.64%
Capital Outlay		-	0.00%
Total Expenses	1,236,905.20	159,132.48	12.87%
Pari Mutuel tax-454300	800,000.00	114,428.35	14.30%
License Fees - 474100	5,000.00	23,174.00	463.48%
Racing days fee - 474101	6,700.00		
Misc reimburse - 474102		1,441.30	
Lab test reimburse - 474103	500.00	226.00	
Investment Income-481100	-	39.56	
Total Revenue	812,200.00	139,309.21	17.15%

	FY26-27 Budget	Actual 8/31/2026	Time Elapse 16.99%
Administration			
PSL	743,560.00	99,063.32	13.32%
Benefits	265,719.00	35,107.66	13.21%
Operation	1,018,989.00	115,633.01	11.35%
Travel	32,500.00	2,787.40	8.58%
Capital Outlay	-	-	0.00%
Total Expenses	2,060,768.00	252,591.39	12.26%
Business Fees	600,000.00	249,950.00	41.66%
Annual fee	6,250,000.00	6,000,000.00	96.00%
Investment Income	-	19.79	
Reim Non Govt	3,000.00	-	0.00%
Surplus Sales	-	21.16	
Total Revenue	6,853,000.00	6,249,990.95	91.20%
Compliance			
PSL	913,425.00	107,046.39	11.72%
Benefits	333,829.00	35,777.44	10.72%
Operation	43,500.00	5,176.57	11.90%
Travel	36,000.00	3,390.47	9.42%
Capital Outlay	-	-	0.00%
Total Expenses	1,326,754.00	151,390.87	11.41%
Enforcement			
PSL	652,570.00	77,272.44	11.84%
Benefits	266,835.00	35,432.06	13.28%
Operation	50,200.00	5,471.34	10.90%
Travel	40,000.00	4,453.13	11.13%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	1,012,605.00	122,628.97	12.11%
IT			
PSL	81,920.00	12,483.04	15.24%
Benefits	19,393.00	3,141.08	16.20%
Operation	155,600.00	3,441.72	2.21%
Travel	7,500.00	88.82	1.18%
Capital Outlay	-	-	0.00%
Total Expenses	264,413.00	19,154.66	7.24%
Licensing			
PSL	174,745.00	16,542.71	9.47%
Benefits	110,555.00	9,291.77	8.40%
Operation	91,700.00	10,530.78	11.48%
Travel	26,200.00	2,236.97	8.54%
Capital Outlay	-	-	0.00%
Total Expenses	403,200.00	38,602.23	9.57%
Commissioners			
PSL	88,165.00	14,693.42	
Benefits	6,745.00	1,124.06	
Operation	9,100.00	1,545.00	
Travel	15,600.00	1,311.76	
Total Expenses	119,610.00	18,674.24	
Extra Appropriation			
PSL	-	-	
Benefits	-	-	
Operation	3,250,085.18	-	
Travel	-	-	
Total Expenses	3,250,085.18	-	

	FY26/27 Budget	Actual 8/31/2026	16.99%
Grand Total Prg 081	Fund 23650		
PSL	2,654,385.00	327,101.32	12.32%
Benefits	1,003,076.00	119,874.07	11.95%
Operation	4,619,174.18	141,798.42	3.07%
Travel	157,800.00	14,268.55	9.04%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	8,437,435.18	603,042.36	7.15%
Business Fees	600,000.00	249,950.00	41.66%
Annual Fee	6,250,000.00	6,000,000.00	96.00%
Investment Income	-	19.79	#DIV/0!
Reim Non Govt	3,000.00	-	0.00%
Surplus Sales	-	21.16	
Total Revenue	6,853,000.00	6,249,990.95	91.20%

Fund Summary

23650

General Cash	6,348,840.01
Liabilities	13,314.74
Fund Balance	6,335,525.27

Self Exclusion fund

Fund Summary

23651

General Cash	1,082.16
Liabilities	-
Fund Balance	1,082.16
Operations	
Other Operating Exp	5,000.00
Revenue	0
Fines, Forfeits	
Investment Income	200.00
Total Revenue	106.33

Information from Workday

Division	# of FTE	Vacancies	Filled
Admin	10.00	1.00	9.00
Compliance	13.00	1.00	12.00
Enforcement	8.00	-	8.00
IT	1.00	-	1.00
Licensing	5.00	1.00	4.00
Total	37.00	3.00	34.00
Commissioner	7.00	-	7.00

FY26/27	Actual	Time Elapse
Budget	8/31/2026	16.99%

Track Dist Fund 23620 (088)			
Govt Aid	180,928.54	8,625.18	4.77%
Total Expenses	180,928.54	8,625.18	4.77%
Pari Mutuel tax-454300	75,000.00	8,625.20	
Investment Income-481100		62.22	
Total Revenue	75,000.00	8,687.42	11.58%

Casino Tax Fund 23655 (087)			
Govt Aid	25,151,483.89	2,648,303.96	10.53%
Total Expenses	25,151,483.89	2,648,303.96	10.53%
Gaming Tax 25% - 454320	20,000,000.00	1,403,770.57	
Total Revenue	20,000,000.00	1,403,770.57	7.02%

Fund Summary	23620
General Cash	10,915.41
Liabilities	
Cash balance	10,915.41

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 3 Fiscal Year 2026
As of 09/30/26

Agency 036 RACING & GAMING COMMISSION
Program 000 TRUST & DISTRIBUTIVE

Percent of Time Elapsed 25.21

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
UNBUDGETED FUND TYPES - REVENUES							
480000 REVENUE - MISCELLANEOUS							
485100	FINES FORFEITS & PENALTI		7,700.00-	33,050.00-	0.00		33,050.00
Major Account 480000 Total		0.00	7,700.00-	33,050.00-	0.00	0.00	33,050.00
UNBUDGETED REVENUE TOTAL		0.00	7,700.00-	33,050.00-	0.00	0.00	33,050.00
SUMMARY BY FUND TYPE - REVENUE							
6	TRUST FUNDS		7,700.00-	33,050.00-	0.00		33,050.00
UNBUDGETED REVENUE TOTAL		0.00	7,700.00-	33,050.00-	0.00	0.00	33,050.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 3 Fiscal Year 2026
As of 09/30/26

- Indicates Credit

Agency 036 RACING & GAMING COMMISSION
Program 074 TB RACING ASSISTANCE FUND

Percent of Time Elapsed 25.21

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	236,443.00	24,358.56	60,331.37	25.52		176,111.63
511300	OVERTIME PAYMENTS		445.37	789.72	0.00		789.72-
511800	COMPENSATORY TIME PAID		575.00	3,250.00	0.00		3,250.00-
512300	HOLIDAY LEAVE EXPENSE		400.00	1,200.00	0.00		1,200.00-
	Personal Services Subtotal	236,443.00	25,778.93	65,571.09	27.73	0.00	170,871.91
515100	RETIREMENT PLANS EXPENSE	15,135.00	1,558.73	3,904.35	25.80		11,230.65
515200	FICA EXPENSE	18,050.00	1,884.20	4,796.98	26.58		13,253.02
515500	HEALTH INSURANCE EXPENSE	36,240.00	3,631.52	8,638.18	23.84		27,601.82
516300	EMPLOYEE ASSISTANCE PRO	38.00			0.00		38.00
516500	WORKERS COMP PREMIUMS			287.91	0.00		287.91-
	Major Account 510000 Total	305,906.00	32,853.38	83,198.51	27.20	0.00	222,707.49
520000 OPERATING EXPENSES							
521441	OCIO - COMMUNICATIONS	1,500.00	33.58	100.74	6.72		1,399.26
521500	PUBLICATION & PRINT EXP	200.00			0.00		200.00
522100	DUES & SUBSCRIPTION EXP	10,000.00			0.00		10,000.00
522110	Sponsorships	1,000.00			0.00		1,000.00
522200	CONFERENCE REGISTRATION	3,000.00			0.00		3,000.00
522201	TRAINING REGISTRATION			17.00	0.00		17.00-
522600	JOB APPLICANT EXPENSE	250.00			0.00		250.00
524600	RENT EXPENSE-BUILDINGS	34,000.00	2,810.46	8,431.38	24.80		25,568.62
525500	RENT EXP-OTHER PERS PROP	3,000.00			0.00		3,000.00
531100	OFFICE SUPPLIES EXPENSE	200.00		184.36	92.18		15.64
531200	IT SUPPLIES	200.00			0.00		200.00
532100	NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534900	MISCELLANEOUS SUP EXP	2,000.00	500.00	1,246.06	62.30		753.94
534902	Test Barn Supplies		24.79	24.79	0.00		24.79-
535100	MEDICAL SUPPLIES	500.00			0.00		500.00
541100	ACCTG & AUDITING SERVICES	1,000.00		386.10	38.61		613.90
541200	PURCHASING ASSESSMENT	100.00		29.70	29.70		70.30
541300	SEE CHART OF ACCOUNTS	311.00			0.00		311.00
541500	LEGAL SERVICES EXPENSE	100,000.00	14,663.50	17,180.00	17.18		82,820.00
541700	LEGAL RELATED EXPENSE	50,000.00	994.60	994.60	1.99		49,005.40

Percent of Time Elapsed 25.21

		BUDGETED	CURRENT MONTH	YEAR-TO-DATE	PERCENT OF		
ACCOUNT CODE DESCRIPTION		AMOUNT	ACTIVITY	ACTUALS	BUDGET	ENCUMBRANCES	VARIANCE
545000	LABORATORY SERVICES	65,000.00	16,707.00	50,849.00	78.23		14,151.00
545001	FINGERPRINTS	5,000.00	825.00	7,590.00	151.80		2,590.00
546800	VETERINARY SERVICES	130,000.00	5,900.00	34,525.00	26.56	3,000.00	92,475.00
547100	EDUCATIONAL SERVICES	200.00			0.00		200.00
554900	OTHER CONTRACTUAL SERVICES			1,800.00	0.00		1,800.00
555510	SAAS SUBSCRIPTION FEES	35,000.00	2,850.00	8,550.00	24.43		26,450.00
556100	INSURANCE EXPENSE	2,000.00			0.00		2,000.00
559100	OTHER OPERATING EXP	373,038.20			0.00		373,038.20
Major Account 520000 Total		817,999.20	45,308.93	131,908.73	16.13	3,000.00	683,090.47
570000 TRAVEL EXPENSES							
571100	LODGING	50,000.00	2,844.82	10,327.59	20.66		39,672.41
571800	MEALS - TRAVEL STATUS	20,000.00	1,316.70	4,852.23	24.26		15,147.77
572100	COMMERCIAL TRANSPORTATIO	4,000.00			0.00		4,000.00
573100	STATE-OWNED TRANSPORT	10,000.00	993.94	2,920.50	29.21		7,079.50
574500	PERSONAL VEHICLE MILEAGE	3,000.00	1,007.76	3,630.88	121.03		630.88
574600	CONTRACTUAL SERV - TRAVEL EXP	25,000.00	1,464.91	8,084.48	32.34	836.13	16,079.39
575100	MISC TRAVEL EXPENSE	1,000.00			0.00		1,000.00
Major Account 570000 Total		113,000.00	7,628.13	29,815.68	26.39	836.13	82,348.19
BUDGETED EXPENDITURES TOTAL		1,236,905.20	85,790.44	244,922.92	19.80	3,836.13	988,146.15
SUMMARY BY FUND TYPE - EXPENDITURES							
2	CASH FUNDS	1,236,905.20	85,790.44	244,922.92	19.80	3,836.13	988,146.15
BUDGETED EXPENDITURES TOTAL		1,236,905.20	85,790.44	244,922.92	19.80	3,836.13	988,146.15
BUDGETED FUND TYPES - REVENUES							
450000 REVENUE - TAXES							
454300	PARI-MUTUEL WAGERING TAX	800,000.00	61,583.28	176,011.63	22.00		623,988.37
Major Account 450000 Total		800,000.00	61,583.28	176,011.63	22.00	0.00	623,988.37
470000 REVENUE - SALES AND CHARGES							

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 3 Fiscal Year 2026
As of 09/30/26

Agency 036 RACING & GAMING COMMISSION
Program 074 TB RACING ASSISTANCE FUND

Percent of Time Elapsed 25.21

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
474100	GENERAL BUSINESS FEES	5,000.00-	6,663.00-	29,837.00-	596.74		24,837.00
474101	Annual race day FEES	6,700.00-			0.00		6,700.00-
474102	Misc Reimburse revenue		233.16-	1,674.46-	0.00		1,674.46
474103	Reimburse lab exp	500.00-	339.00-	565.00-	113.00		65.00
Major Account 470000 Total		12,200.00-	7,235.16-	32,076.46-	262.92	0.00	19,876.46
490000 REVENUE - OTHER FINANCIAL SOURCES/U							
493200	OPERATING TRANSFERS OUT			6,000,000.00	0.00		6,000,000.00-
Major Account 490000 Total		0.00	0.00	6,000,000.00	0.00	0.00	6,000,000.00-
BUDGETED REVENUE TOTAL		812,200.00-	68,818.44-	5,791,911.91	713.11-	0.00	6,604,111.91-
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	812,200.00-	68,818.44-	5,791,911.91	713.11-		6,604,111.91-
BUDGETED REVENUE TOTAL		812,200.00-	68,818.44-	5,791,911.91	713.11-	0.00	6,604,111.91-

STATE OF NEBRASKA
 Department of Administrative Services
 Accounting Division
 Budget Status Report
 Period: 3 Fiscal Year 2026
 As of 09/30/26

- Indicates Credit

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

Percent of Time Elapsed 25.21

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	2,566,220.00	215,853.18	483,768.66	18.85		2,082,451.34
511300	OVERTIME PAYMENTS			82.38	0.00		82.38-
511600	PER DIEM PAYMENTS	88,165.00	7,346.71	22,040.13	25.00		66,124.87
511800	COMPENSATORY TIME PAID		56.90	988.36	0.00		988.36-
512100	VACATION LEAVE EXPENSE		8,846.65	28,944.13	0.00		28,944.13-
512200	SICK LEAVE EXPENSE		10,925.05	18,036.95	0.00		18,036.95-
512300	HOLIDAY LEAVE EXPENSE		8,676.76	24,945.96	0.00		24,945.96-
	Personal Services Subtotal	2,654,385.00	251,705.25	578,806.57	21.81	0.00	2,075,578.43
515100	RETIREMENT PLANS EXPENSE	192,475.00	18,274.01	41,533.17	21.58		150,941.83
515200	FICA EXPENSE	203,072.00	18,451.05	41,968.66	20.67		161,103.34
515500	HEALTH INSURANCE EXPENSE	577,530.00	33,062.26	96,833.16	16.77		480,696.84
516300	EMPLOYEE ASSISTANCE PRO	483.00		401.31	83.09		81.69
516500	WORKERS COMP PREMIUMS	29,516.00		8,925.09	30.24		20,590.91
	Major Account 510000 Total	3,657,461.00	321,492.57	768,467.96	21.01	0.00	2,888,993.04
520000 OPERATING EXPENSES							
521100	POSTAGE EXPENSE	400.00	82.34	118.06	29.52		281.94
521400	CIO CHARGES	61,000.00	6,548.75	19,428.25	31.85		41,571.75
521402	OCIO - NETWORK	15,000.00	571.56	1,714.68	11.43		13,285.32
521410	OCIO - EQUIP LEASING	23,500.00	1,185.00	3,720.00	15.83		19,780.00
521415	OCIO - HARDWARE NON CAP	5,000.00			0.00		5,000.00
521431	OCIO - SOFTWARE RENEWAL	18,000.00	788.44	940.44	5.22		17,059.56
521441	OCIO - COMMUNICATIONS	32,500.00	1,704.67	5,101.85	15.70		27,398.15
521500	PUBLICATION & PRINT EXP	8,000.00	9.61	1,985.72	24.82		6,014.28
522100	DUES & SUBSCRIPTION EXP	24,000.00	128.00	628.00	2.62		23,372.00
522200	CONFERENCE REGISTRATION	11,500.00	1,759.00	184.00	1.60		11,316.00
522201	TRAINING REGISTRATION	3,200.00		544.00	17.00		2,656.00
522600	JOB APPLICANT EXPENSE	1,400.00	145.00	407.00	29.07		993.00
523900	TEAMMATE RECOGNITION			238.31	0.00		238.31-
524600	RENT EXPENSE-BUILDINGS	255,000.00	20,610.02	61,830.06	24.25		193,169.94
524700	RENT EXP-OTHER REAL PROP	1,000.00			0.00		1,000.00
527100	REP & MAINT-OFFICE EQUIP	12,000.00			0.00		12,000.00
527200	REP & MAINT-MOTOR VEHICL		4,173.47	4,627.48	0.00		4,627.48-

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 3 Fiscal Year 2026
As of 09/30/26

- Indicates Credit

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

Percent of Time Elapsed 25.21

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
531100 OFFICE SUPPLIES EXPENSE	10,700.00	671.02	2,373.82	22.19		8,326.18
531200 IT SUPPLIES	4,700.00		98.95	2.11		4,601.05
532100 NON-CAPITALIZED EQUIP PU	5,700.00			0.00	2,246.73	3,453.27
532200 PERSONAL COMPUTING EQUIPMENT		947.85	947.85	0.00		947.85-
534600 ED & RECREATIONAL SUP EX	1,000.00			0.00		1,000.00
534900 MISCELLANEOUS SUP EXP	6,100.00	434.27	1,449.79	23.77		4,650.21
534901 FIREARMS AND RELATED SUPP	1,000.00			0.00		1,000.00
541100 ACCTG & AUDITING SERVICES	175,000.00		39,474.90	22.56		135,525.10
541200 PURCHASING ASSESSMENT	500.00		267.30	53.46		232.70
541300 SEE CHART OF ACCOUNTS	2,799.00			0.00		2,799.00
541500 LEGAL SERVICES EXPENSE	350,000.00	10,447.50	21,872.00	6.25		328,128.00
541700 LEGAL RELATED EXPENSE	50,000.00			0.00		50,000.00
542100 SOS TEMP SERV - PERSONNEL	30,000.00	5,997.70	8,518.14	28.39		21,481.86
545001 FINGERPRINT SERVICES	50,000.00	8,800.00	24,255.00	48.51		25,745.00
547100 EDUCATIONAL SERVICES	3,500.00			0.00		3,500.00
549200 JANITORIAL/SECURITY SRVS	5,000.00		463.50	9.27		4,536.50
554900 OTHER CONTRACTUAL SERVICES	56,000.00	7,918.66	11,442.18	20.43		44,557.82
555510 SAAS SUBSCRIPTION FEES	130,000.00	1,045.00	3,135.00	2.41		126,865.00
555520 SAAS IMPLEMENTATION		1,463.07	1,463.07	0.00		1,463.07-
556100 INSURANCE EXPENSE	6,500.00			0.00		6,500.00
556300 SURETY & NOTARY BONDS	590.00	240.00	240.00	40.68		350.00
559100 OTHER OPERATING EXP	3,263,585.18			0.00		3,263,585.18
Major Account 520000 Total	4,624,174.18	75,670.93	217,469.35	4.70	2,246.73	4,404,458.10
570000 TRAVEL EXPENSES						
571100 LODGING	45,000.00	1,615.29	6,920.30	15.38		38,079.70
571600 MEALS - TAXABLE	500.00			0.00		500.00
571800 MEALS - TRAVEL STATUS	16,100.00	48.30	1,919.23	11.92		14,180.77
572100 COMMERCIAL TRANSPORTATIO	22,500.00		68.87	.31		22,431.13
573100 STATE-OWNED TRANSPORT	51,000.00	1,712.28	6,757.62	13.25		44,242.38
574500 PERSONAL VEHICLE MILEAGE	19,000.00		1,742.40	9.17		17,257.60
575100 MISC TRAVEL EXPENSE	3,700.00		236.00	6.38		3,464.00
Major Account 570000 Total	157,800.00	3,375.87	17,644.42	11.18	0.00	140,155.58
580000 CAPITAL OUTLAY						
582700 LAW ENFORCEMENT & SECURITY EQ	3,000.00			0.00		3,000.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 3 Fiscal Year 2026
As of 09/30/26

- Indicates Credit

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

Percent of Time Elapsed 25.21

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
Major Account 580000 Total		3,000.00	0.00	0.00	0.00	0.00	3,000.00
BUDGETED EXPENDITURES TOTAL		8,442,435.18	400,539.37	1,003,581.73	11.89	2,246.73	7,436,606.72
SUMMARY BY FUND TYPE - EXPENDITURES							
2 CASH FUNDS		8,442,435.18	400,539.37	1,003,581.73	11.89	2,246.73	7,436,606.72
BUDGETED EXPENDITURES TOTAL		8,442,435.18	400,539.37	1,003,581.73	11.89	2,246.73	7,436,606.72
BUDGETED FUND TYPES - REVENUES							
470000 REVENUE - SALES AND CHARGES							
474100	GENERAL BUSINESS FEES	600,000.00-	267,515.00-	517,465.00-	86.24		82,535.00-
474101	Annual Operator FEES	6,250,000.00-		6,000,000.00-	96.00		250,000.00-
474102	Misc Reimburse revenue		4,173.47-	4,173.47-	0.00		4,173.47
Major Account 470000 Total		6,850,000.00-	271,688.47-	6,521,638.47-	95.21	0.00	328,361.53-
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME	200.00-	2.72-	128.84-	64.42		71.16-
484500	REIMB NON-GOVT SOURCES	3,000.00-	613.60-	613.60-	20.45		2,386.40-
485100	FINES FORFEITS & PENALTI		20.00-	995.83-	0.00		995.83
Major Account 480000 Total		3,200.00-	636.32-	1,738.27-	54.32	0.00	1,461.73-
490000 REVENUE - OTHER FINANCIAL SOURCES/U							
491300	SALE - SURP PROP/FIXED ASSET		55.20-	76.36-	0.00		76.36
Major Account 490000 Total		0.00	55.20-	76.36-	0.00	0.00	76.36
BUDGETED REVENUE TOTAL		6,853,200.00-	272,379.99-	6,523,453.10-	95.19	0.00	329,746.90-
SUMMARY BY FUND TYPE - REVENUE							
2 CASH FUNDS		6,853,200.00-	272,379.99-	6,523,453.10-	95.19		329,746.90-
BUDGETED REVENUE TOTAL		6,853,200.00-	272,379.99-	6,523,453.10-	95.19	0.00	329,746.90-

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
Period: 3 Fiscal Year 2026
As of 09/30/26

Agency 036 RACING & GAMING COMMISSION
Program 087 CASINO TAX REVENUE

Percent of Time Elapsed 25.21

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
590000 GOVERNMENT AID							
599100	OTHER GOVERNMENT AID	25,151,483.89	1,374,355.76	4,022,659.72	15.99		21,128,824.17
Major Account 590000 Total		25,151,483.89	1,374,355.76	4,022,659.72	15.99	0.00	21,128,824.17
BUDGETED EXPENDITURES TOTAL		25,151,483.89	1,374,355.76	4,022,659.72	15.99	0.00	21,128,824.17
SUMMARY BY FUND TYPE - EXPENDITURES							
2	CASH FUNDS	25,151,483.89	1,374,355.76	4,022,659.72	15.99		21,128,824.17
BUDGETED EXPENDITURES TOTAL		25,151,483.89	1,374,355.76	4,022,659.72	15.99	0.00	21,128,824.17
BUDGETED FUND TYPES - REVENUES							
450000 REVENUE - TAXES							
454320	Gaming Tax 25%	20,000,000.00	1,374,355.76-	4,022,659.73-	20.11-		24,022,659.73
Major Account 450000 Total		20,000,000.00	1,374,355.76-	4,022,659.73-	20.11-	0.00	24,022,659.73
BUDGETED REVENUE TOTAL		20,000,000.00	1,374,355.76-	4,022,659.73-	20.11-	0.00	24,022,659.73
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	20,000,000.00	1,374,355.76-	4,022,659.73-	20.11-		24,022,659.73
BUDGETED REVENUE TOTAL		20,000,000.00	1,374,355.76-	4,022,659.73-	20.11-	0.00	24,022,659.73

Agency 036 RACING & GAMING COMMISSION
Program 088 HORSERACING AID

Percent of Time Elapsed 25.21

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
590000 GOVERNMENT AID							
599100	OTHER GOVERNMENT AID	180,928.54	4,659.53	13,284.71	7.34		167,643.83
Major Account 590000 Total		180,928.54	4,659.53	13,284.71	7.34	0.00	167,643.83
BUDGETED EXPENDITURES TOTAL		180,928.54	4,659.53	13,284.71	7.34	0.00	167,643.83
SUMMARY BY FUND TYPE - EXPENDITURES							
2	CASH FUNDS	180,928.54	4,659.53	13,284.71	7.34		167,643.83
BUDGETED EXPENDITURES TOTAL		180,928.54	4,659.53	13,284.71	7.34	0.00	167,643.83
BUDGETED FUND TYPES - REVENUES							
450000 REVENUE - TAXES							
454300	PARI-MUTUEL WAGERING TAX	75,000.00	4,659.53-	13,284.73-	17.71-		88,284.73
Major Account 450000 Total		75,000.00	4,659.53-	13,284.73-	17.71-	0.00	88,284.73
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME		34.19-	96.41-	0.00		96.41
Major Account 480000 Total		0.00	34.19-	96.41-	0.00	0.00	96.41
BUDGETED REVENUE TOTAL		75,000.00	4,693.72-	13,381.14-	17.84-	0.00	88,381.14
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	75,000.00	4,693.72-	13,381.14-	17.84-		88,381.14
BUDGETED REVENUE TOTAL		75,000.00	4,693.72-	13,381.14-	17.84-	0.00	88,381.14

	FY26/27 Budget	Actual 9/30/2026	Time Elapse 25.21%
Racing Fund 23610 (074)			
PSL	236,443.00	65,571.09	27.73%
Benefits	69,463.00	17,627.42	25.38%
Operation	817,999.20	131,908.73	16.13%
Travel	113,000.00	29,815.68	26.39%
Capital Outlay		-	0.00%
Total Expenses	1,236,905.20	244,922.92	19.80%
Pari Mutuel tax-454300	700,000.00	176,011.63	25.14%
License Fees - 474100	5,000.00	29,837.00	596.74%
Racing days fee - 474101	6,700.00		
Misc reimburse - 474102		1,674.46	
Lab test reimburse - 474103	500.00	565.00	
Investment Income-481100	-	39.56	
Total Revenue	712,200.00	208,127.65	29.22%

	FY26-27 Budget	Actual 9/30/2026	Time Elapse 25.21%
Administration			
PSL	743,560.00	170,845.86	22.98%
Benefits	265,719.00	54,262.49	20.42%
Operation	1,018,989.00	177,194.16	17.39%
Travel	32,500.00	2,982.25	9.18%
Capital Outlay	-	-	0.00%
Total Expenses	2,060,768.00	405,284.76	19.67%
Business Fees	600,000.00	517,465.00	86.24%
Annual fee	6,250,000.00	6,000,000.00	96.00%
Investment Income	-	19.79	
Misc Reimburse Rev		4,173.47	
Reim Non Govt	2,000.00	613.60	30.68%
Surplus Sales	-	76.36	
Total Revenue	6,852,000.00	6,522,348.22	95.19%
Compliance			
PSL	913,425.00	193,598.62	21.19%
Benefits	333,829.00	59,567.84	17.84%
Operation	43,500.00	7,872.75	18.10%
Travel	36,000.00	4,063.36	11.29%
Capital Outlay	-	-	0.00%
Total Expenses	1,326,754.00	265,102.57	19.98%
Enforcement			
PSL	652,570.00	134,704.66	20.64%
Benefits	266,835.00	52,901.99	19.83%
Operation	50,200.00	8,139.01	16.21%
Travel	40,000.00	5,632.46	14.08%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	1,012,605.00	201,378.12	19.89%
IT			
PSL	81,920.00	21,935.14	26.78%
Benefits	19,393.00	5,053.67	26.06%
Operation	91,700.00	7,271.05	7.93%
Travel	26,200.00	88.82	0.34%
Capital Outlay	-	-	0.00%
Total Expenses	219,213.00	34,348.68	15.67%
Licensing			
PSL	174,745.00	35,682.16	20.42%
Benefits	110,555.00	16,189.36	14.64%
Operation	91,700.00	12,883.38	14.05%
Travel	26,200.00	3,324.79	12.69%
Capital Outlay	-	-	0.00%
Total Expenses	403,200.00	68,079.69	16.88%
Commissioners			
PSL	88,165.00	22,040.13	
Benefits	6,745.00	1,686.04	
Operation	942,849.00	4,109.00	
Travel	15,600.00	1,552.74	
Total Expenses	1,053,359.00	29,387.91	
Extra Appropriation			
PSL		-	
Benefits	-	-	
Operation		-	
Travel	-	-	
Total Expenses	-	-	

	FY26/27 Budget	Actual 9/30/2026	25.21%
Grand Total Prg 081	Fund 23650		
PSL	2,654,385.00	578,806.57	21.81%
Benefits	1,003,076.00	189,661.39	18.91%
Operation	2,238,938.00	217,469.35	9.71%
Travel	176,500.00	17,644.42	10.00%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	6,075,899.00	1,003,581.73	16.52%
Business Fees	600,000.00	517,465.00	86.24%
Annual Fee	6,250,000.00	6,000,000.00	96.00%
Investment Income	-	19.79	#DIV/0!
Misc Reimburse Rev		4,173.47	
Reim Non Govt	2,000.00	613.60	30.68%
Surplus Sales	-	76.36	
Total Revenue	6,852,000.00	6,522,348.22	95.19%

Fund Summary

23650

General Cash	6,213,295.88
Liabilities	21,559.69
Fund Balance	6,191,736.19

Self Exclusion fund

Fund Summary

23651

General Cash	1,104.88
Liabilities	-
Fund Balance	1,104.88
Operations	
Other Operating Exp	5,000.00
Revenue	
Fines, Forfeits	995.83
Investment Income	200.00
Total Revenue	1,104.88

Information from Workday

Division	# of FTE	Vacancies	Filled
Admin	10.00	2.00	8.00
Compliance	13.00	1.00	12.00
Enforcement	8.00	-	8.00
IT	1.00	-	1.00
Licensing	4.00	-	4.00
Total	36.00	3.00	33.00
Commissioner	7.00	-	7.00

FY26/27	Actual	Time Elapse
Budget	9/30/2026	25.21%

Track Dist Fund 23620 (088)			
Govt Aid	180,928.54	13,284.71	7.34%
Total Expenses	180,928.54	13,284.71	7.34%
Pari Mutuel tax-454300	75,000.00	13,284.73	
Investment Income-481100		96.41	
Total Revenue	75,000.00	13,381.14	17.84%

Casino Tax Fund 23655 (087)			
Govt Aid	25,151,483.89	4,022,659.72	15.99%
Total Expenses	25,151,483.89	4,022,659.72	15.99%
Gaming Tax 25% - 454320	20,000,000.00	4,022,659.73	
Total Revenue	20,000,000.00	4,022,659.73	20.11%

Fund Summary	23620
General Cash	10,949.60
Liabilities	
Cash balance	10,949.60

From: [Lynne McNally](#)
To: [Ricketts, Casey](#); [Denny Lee](#); [Helen Feller](#); [Chris Stinson](#)
Subject: Second Finish Line Lincoln
Date: Friday, September 18, 2026 10:22:39 AM

Hello-

The HBPA wishes to be placed on the October agenda so that we can request permission to install a second finish line at Legacy Downs in Lincoln.

I added the Commissioners to this email that have a lengthy knowledge of horseracing. This finish line would be added past the finish line that exists now. Because of the layout of the track on the property, the board was discussing an extension of the chute another furlong, but it was causing significant issues. The chute would then extend into the road to get to the barns and cut off the security checkpoint. There is a large mature stand of trees right next to the road that would have to be removed, but the biggest expense is that major power lines also exist there.

By allowing a second finish line, we could add more distance options for races without the significant expense of extending the chute. We could add 6 furlongs, mile and an eighth, mile and a quarter, etc.

We would purchase additional photo finish cameras and other equipment, and make a place there for stewards to stand if necessary. I called Fairgrounds in Louisiana and Laurel Park to ask them what they do.

Call me if you have questions.

Thanks,

Lynne
(402) 499-3398

The content of this email is strictly confidential and only intended for the specified recipient. If you received this message in error, please note that it is forbidden to share the email or its contents with any third party without the sender's written consent. Please let us know if we have reached you by mistake so that we can ensure that this doesn't happen in the future and delete the message.



October 16, 2026

Casey Ricketts, Executive Director
Nebraska Racing and Gaming Commission
3401 Village Drive Ste 100
Lincoln, NE 68516

Dear Director Ricketts,

On behalf of Lake Mac Racetrack and Lake Mac Casino Resort & Racetrack, we respectfully request Commission approval for the same racing structures utilized in the 2026 racing season for the upcoming 2027 racing season since we are planning to run the same number of races in 2027.

The racing-related improvements of the jockeys' quarters, racing offices and the clubhouse/grandstand area, including the steward stand would then be anticipated to be completed for the 2028 racing season.

We appreciate the Commission's consideration of this request and respectfully ask that this matter be placed on the agenda for the upcoming Commission meeting for review and action.

Sincerely,
Sharon Haselhoff
Sharon Haselhoff
Regional Vice President
Elite Casino Resorts


Cynthia Smith
Racing Director
Lake Mac Racetrack

***APPROVAL OF PROPOSED
COMMISSION
MEETING DATES FOR 2027***

January 29th

March 19th

April 16th – Grand Island

June 11th

August 20th – Columbus

October 22nd

December 17th - Online

All meetings held in Lincoln, unless otherwise noted*

Directors Update

Commission Meeting – October 2026

1. Gaming Tax Update

September was a strong month for gaming tax collections, with increases compared with September of last year.

Total gross gaming revenue for September was approximately \$25.86 million, generating approximately \$5.17 million in gaming tax.

Compared with September 2025, gaming tax increased by approximately \$784,748, or 17.9%. The Property Tax Credit Cash Fund distribution also increased by approximately \$549,324, or 17.9%, compared with September of last year.

September Gaming Tax Comparison

Category	September 2026	September 2025	Change
Gaming Tax	\$5,172,326.76	\$4,387,578.66	+\$784,748.10 (+17.9%)
Property Tax Credit Cash Fund	\$3,620,628.73	\$3,071,305.07	+\$549,323.66 (+17.9%)

Year-to-Date Figures

Year-to-date gaming figures through the current reporting period are:

- Total Gross Gaming Revenue: **\$240,907,142.11**
- Gaming Tax: **\$48,181,428.42**
- Property Tax Credit Cash Fund: **\$33,726,999.90**

The year-to-date gaming tax distribution is as follows:

- State General Fund: **\$1,204,535.71**
- Compulsive Gamblers Assistance Fund: **\$1,204,535.71**
- Property Tax Credit Cash Fund: **\$33,726,999.90**
- City Share: **\$6,022,678.55**
- County Share: **\$6,022,678.55**

Overall, September showed a positive year-over-year trend in both gaming tax collections and distributions to the Property Tax Credit Cash Fund.

Licensing Update

We've completed a full update on our racing and gaming licensing applications. All forms are now standardized, digitally fillable, and include cleaner version control. No material information changed—these updates simply streamline and modernize the process. Copies of all revised forms are in the public book. Key/Level 1 renewals now use a shorter, consolidated application with a simplified Duty to Update section. As always, we appreciate feedback—so if you encounter any issues while using the new forms, please let us know.

Overall, our goal with these revisions is to create a more consistent and user-friendly licensing process while making applications easier to complete, review, and maintain.

Employee Engagement Survey

The State of Nebraska sent out an Employee Engagement Survey to each agency a few months ago and we have received our results. We were very pleased with our agency's score. The highest is five and in all categories, we were 4.5 or higher, except for Growth and Advancement which we scored-3.96/5. While being a small agency is hard for promotional opportunities, we are working on finding cost effective training, doing more cross training, and other avenues to provide them with developmental opportunities.

Excellence in Leadership:

I'm pleased to announce that Kirby Holloway and Ron Kosiba Investigators from our Columbus property have been selected as this year's agency recipients for the Excellence in Leadership Award. They will be attending the ceremony at the Governors mansion on November 13,2026.

3. Travel and Industry Update

Drew and I plan to attend the Racing Symposium in Tucson in December.

We have been working with the Association of Racing Commissioners International (ARCI) and its Drug Testing Standards and Practices Committee regarding the Higenamine cases we experienced this year.

We have requested that ARCI consider adopting a standard that accounts for potential environmental contamination in Higenamine cases. Our discussions to date have been

productive, and we are hopeful that additional guidance will be considered through the Model Rules Committee and we will be there to answer any questions the board may have.

Our goal is to help establish clearer and more consistent guidance for handling these cases in the future.

That is all I have to report unless anyone has any questions.