



Nebraska Racing and Gaming Commission

Via Webex

December 19, 2025

1:30pm

NEBRASKA RACING & GAMING COMMISSION

MEETING AGENDA

Location:	Webex
Date:	December 19, 2025
Time:	1:30 pm

Meeting link: <https://sonvideo.webex.com/sonvideo/j.php?MTID=mcb58d0f6f74a2db78d0612590b12dc49>

Meeting number: 2493 893 9978

Meeting password: NRG2025

Join by phone +1-408-418-9388

Access code: 24938939978

1. Open Meetings Act Notification
2. Approval of Meeting Minutes and Financial Reports
 - a. October 24, 2025, Meeting Minutes
 - b. October and November 2025 Financial Report
3. Atokad Racetrack Operator License Approval
4. HER Racetrack Operator License Approval
5. Lake Mac Casino Resort License Approval
6. 2026 Live Race Day Applications
 - a. CER – Amended
 - b. Atokad
 - c. Legacy Downs
 - d. Horsemen's Park
 - e. HER
7. 2026 Simulcast License Approvals
 - a. HER
8. 2026 Simulcast Contract Approvals
 - a. Legacy Downs
 - b. Horsemen's Park
 - c. Fonner Park
 - d. CER
9. 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

10. Directors Update
 - a. New NRG Staff
 1. Gaming Auditor-Jackie Garcia
 2. Gaming Compliance Representative I-Jeff Rief
 - b. Licensing Update
 - c. Facebook Launch
11. Public Comments
12. Executive Session
13. Reconvene Meeting
14. 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 Bhadoriya, 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:
Dec. 17, 2025

NOTICE ID: 2R5CY63iKkp12CNjnoLQ
PUBLISHER ID: COL-NE-1007508
NOTICE NAME: NRG December meeting
Publication Fee: \$7.91

Anjana Bhadoriya

(Signed) _____



VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 12/17/2025

S. Smith

Notary Public
Notarized remotely online using communication technology via Proof.

NRGC December Commission Meeting

The Nebraska Racing and Gaming Commission scheduled a meeting for Friday, December 19, 2025 @1:30pm via Webex. 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-1007508 12/17 ZNEZ

Notice Update

From Bailee Liston <leelegals@column.us>
Date Mon 12/15/2025 1:59 PM
To Rappl, Mayzee <Mayzee.Rappl@nebraska.gov>

You don't often get email from leelegals@column.us. [Learn why this is important](#)

Hello,

Due to an error, your notice did not publish in the Lincoln Journal Star 12/14/25 edition.

Notice ID: 2R5CY63iKkp12CNjnoLQ
Notice Name: NRGC December meeting

We sincerely apologize for this issue and want to make it right. To assist you, we have the following options:

- **Receive the affidavit** for the dates when the notice successfully ran.
- **Republish the notice** in the next available edition at no additional cost.
- **Cancel the ad.**

Please let us know how you would like to proceed, and don't hesitate to reach out with any questions. We appreciate your understanding and thank you for your patience as we work to resolve this.

NEBRASKA RACING & GAMING COMMISSION

MINUTES OF MEETING

DATE: October 24, 2025
TIME: 1:30 PM
LOCATION: NRG Main Office –
3401 Village Dr. Suite 100 Lincoln, NE 68516

PRESENT:
Dennis P. Lee Chairman
Janell Beveridge Vice Chairperson
John Barrett Commissioner
Chris Stinson Commissioner
Helen Feller Commissioner
Jeffery Galyen Commissioner

Chairman Lee convened the meeting at 1:30 PM in compliance with the provision of Neb. Rev. Stat. 84-1411. Notice of the meeting was published in the Lincoln Journal Star on October 19th, 2025. In addition, copies of such notice were sent to those on the Racing and Gaming Commission agenda mailing list. A notification was given to the public of the open meetings law and notification of its location for public view. The items on the public hearing for the amendments and the newly created portions of the Nebraska Administrative Code was published in the Lincoln Journal and star on September 19, 2025.

PUBLIC HEARING FOR AMENDMENTS TO NEBRASKA ADMINISTRATIVE CODE TITLE 294

A public hearing was held regarding proposed amendments to Title 294, governing horse racing regulations. The main changes included the removal of previously controversial items, such as the equine ambulance requirement, and the addition of a Grand Slam wager, based on New York's regulatory language at industry request. The process for adjusting license types and fees was updated, with these details posted on the Commission website instead of included directly in regulations.

Galyen moved, Feller seconded.

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

Motion carried.

PUBLIC HEARING FOR AMENDMENTS TO NEBRASKA ADMINISTRATIVE CODE TITLE 296

A public hearing was held on proposals to amend Title 296, focusing on reworking licensing requirements. Changes included removal of license types and fees from the regulations, and implementation of an updated online licensing system for more efficient application processing. The proposal also eliminated the "soft renewal" process and set forth new procedures for application notice and annual certifications. Commissioners discussed the requirement for written requests to be submitted at least 30 days in advance of a meeting for agenda consideration.

Galyen moved, Beveridge seconded.

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

Motion carried.

PUBLIC HEARING FOR NEWLY CREATED TITLE 295 TO THE NEBRASKA ADMINISTRATIVE CODE.

A public hearing was held to establish Title 295, implementing the Gambling Winning Set Off for Outstanding Debt Act. The new rules set procedures for offsetting gambling winnings when recipients owe outstanding state debts. The Commission discussed database reliability, timing of updates, and procedures for manual processing during outages. No objections were raised.

Lee moved, Beveridge seconded.

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

Motion carried.

APPROVAL OF MEETING MINUTES AND FINANCIAL REPORTS

Beveridge moved, seconded by Barrett to approve the August 15, 2025, Meeting Minutes.

Voting Aye: Stinson, Galyen, Beveridge, Feller, Barrett, Lee

Motion carried.

Feller moved, seconded by Stinson to approve the August and September 2025 Financial Reports.

Voting Aye: Stinson, Galyen, Beveridge, Feller, Barrett, Lee

Motion carried

GOVERNANCE COMMITTEE

With the departure of Tony Fulton, the Commission discussed the appointment of members to the Governance Committee. Chair Lee proposed that, for the remainder of 2025, the Governance Committee consist of the Chair, Vice Chair, and Commissioner Barrett.

Lee moved, Feller seconded.

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

Motion carried.

RACETRACK TIMELINE APPROVAL

The proposed racetrack timeline was approved. Any modifications to the timeline or plans will be formally reviewed by the Commission.

Galyen moved, Stinson seconded.

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

Motion carried.

2026 LIVE RACE DAY APPLICATION

Applications were presented for 2026 live race days: 31 days at Fonner Park (February 14–May 2) and 15 days at CER (Columbus) (August 7–September 7).

Lee moved, seconded by Feller.

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

Motion carried.

COMMITTED RACE DAYS FOR 2026

Legacy Downs, Horsemen's Park, and Atokad Downs each confirmed their commitment to minimum live race days for 2026: Legacy Downs - 6 days, Horsemen's Park - 6 days, and Atokad Downs - 5 days.

Specific dates remain to be determined

No motion was carried. This was for informational purposes only.

2026 SIMULCAST LICENSE APPROVALS

Applications for simulcast licenses for Fonner Park, CER (Columbus), Legacy Downs, and Horsemen's Park were submitted for the 2026 racing season. The Commission found all applications in order and no objections were raised.

Lee moved, seconded by Stinson

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

Motion carried.

MEETINGS WITH ASSOCIATIONS

Nebraska Thoroughbred Breeders Association had no update.

Lynne McNally on behalf of Nebraska Horsemen's Benevolent and Protective Association provided updates on Hall of Fame nominations and announced approval of the updated jockey fee schedule in consultation with the Jockeys' Guild.

Nebraska Quarter Horse Racing Association had no update.

Nebraska Quarter Horse Breeders Association had no update.

Thoroughbred Racing Associations of Nebraska had no update.

No motion was carried. This was for informational purposes only.

DIRECTOR'S UPDATE

The Director welcomed new team members:

Jordan Jensen - Gaming Compliance Rep II (Sportsbook), Daniel McEowen - Director of Compliance, Brad Howell - Licensing Specialist, Cathy Kinder - Gaming Compliance Rep I, Cynthia Fajardo - Gaming Compliance Rep I, and Amy Richmond was promoted to Licensing Supervisor.

Thentia Database Update:

Progress was reported on the launch of a new online licensing database, with plans to transition all processes (especially for racing) to the digital system. Training will be offered to support the transition.

Financial Update:

It was reported that if the agency maintains current operations ("status quo"), a projected \$2.7 million deficit is expected by 2029, after all \$5 million license fees have been paid. To address this, a \$700,000 annual regulatory fee for casinos is planned to begin in 2027. This update was provided to aid operator planning and budget preparation.

Commission Meeting Schedule:

The following meeting dates are scheduled for 2026: January 23, April 24, June 12, August 21, October 23, December 16 (to be held via Webex)

No motion was carried. This was for informational purposes only.

PUBLIC COMMENTS

No public comments.

EXECUTIVE SESSION

No executive session.

ADJOURNMENT

The meeting adjourned at 3:17 PM.

The next Commission Meeting will be December 19, 2025, at 1:30 PM and will be via Webex.

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25

Reviewed by
PJ - 11/5/25

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

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		10,500.00-	65,000.00-	0.00		65,000.00
Major Account 480000 Total		0.00	10,500.00-	65,000.00-	0.00	0.00	65,000.00
UNBUDGETED REVENUE TOTAL		0.00	10,500.00-	65,000.00-	0.00	0.00	65,000.00
SUMMARY BY FUND TYPE - REVENUE							
6	TRUST FUNDS		10,500.00-	65,000.00-	0.00		65,000.00
UNBUDGETED REVENUE TOTAL		0.00	10,500.00-	65,000.00-	0.00	0.00	65,000.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25Agency 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>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
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	342.35	22.82		1,157.65
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	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	10,992.00	32.33		23,008.00
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
541100 ACCTG & AUDITING SERVICES	472.00		463.32	98.16		8.68
541200 PURCHASING ASSESSMENT	10.00		35.64	356.40		25.64-
545000 LABORATORY SERVICES	77,332.00		23,515.00	30.41		53,817.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25

- Indicates Credit

Percent of Time Elapsed = 33.70

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
545001	FINGERPRINTS	18,905.00	55.00	5,902.25	31.22		13,002.75
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	2,850.00	8,850.00	25.29		26,150.00
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	7,388.54	79,660.10	26.03	0.00	226,418.44
570000 TRAVEL EXPENSES							
571100	LODGING	35,246.25	1,537.47	15,127.81	42.92		20,118.44
571800	MEALS - TRAVEL STATUS	14,012.30		2,273.70	16.23		11,738.60
572100	COMMERCIAL TRANSPORTATIO	4,000.00	1,462.08	1,462.08	36.55		2,537.92
573100	STATE-OWNED TRANSPORT			524.03	0.00		524.03
574500	PERSONAL VEHICLE MILEAGE	10,042.00		747.60	7.44		9,294.40
574600	CONTRACTUAL SERV - TRAVEL EXP	29,101.90		5,474.00	18.81		23,627.90
575100	MISC TRAVEL EXPENSE	1,000.00			0.00		1,000.00
Major Account 570000 Total		93,402.45	2,999.55	25,609.22	27.42	0.00	67,793.23
BUDGETED EXPENDITURES TOTAL		573,345.39	10,388.09	147,087.56	25.65	0.00	426,257.83
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	573,345.39	10,388.09	147,087.56	25.65		426,257.83
BUDGETED EXPENDITURES TOTAL		573,345.39	10,388.09	147,087.56	25.65	0.00	426,257.83
BUDGETED FUND TYPES - REVENUES							
450000 REVENUE - TAXES							
454300	PARI-MUTUEL WAGERING TAX	600,000.00-	42,890.06-	248,092.58-	41.35		351,907.42-
Major Account 450000 Total		600,000.00-	42,890.06-	248,092.58-	41.35	0.00	351,907.42-
470000 REVENUE - SALES AND CHARGES							

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25

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>
474100	GENERAL BUSINESS FEES	45,000.00-	4,000.00-	7,111.00-	15.80		37,889.00-
474101	Annual race day FEES	6,700.00-	5,950.00-	5,950.00-	88.81		750.00-
474103	Reimburse lab exp	500.00-		440.00-	88.00		60.00-
Major Account 470000 Total		52,200.00-	9,950.00-	13,501.00-	25.86	0.00	38,699.00-
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME		115.50-	4,898.65-	0.00		4,898.65
Major Account 480000 Total		0.00	115.50-	4,898.65-	0.00	0.00	4,898.65
490000 REVENUE - OTHER FINANCIAL SOURCES/U							
493100	OPERATING TRANSFERS IN		115.50-	657,214.13-	0.00		657,214.13
493200	OPERATING TRANSFERS OUT		115.50	657,214.13	0.00		657,214.13-
Major Account 490000 Total		0.00	0.00	0.00	0.00	0.00	0.00
BUDGETED REVENUE TOTAL		652,200.00-	52,955.56-	266,492.23-	40.86	0.00	385,707.77-
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	652,200.00-	52,955.56-	266,492.23-	40.86		385,707.77-
BUDGETED REVENUE TOTAL		652,200.00-	52,955.56-	266,492.23-	40.86	0.00	385,707.77-

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25

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

<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>						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	730,759.85	58,211.16	165,983.01	22.71		564,776.84
511800 COMPENSATORY TIME PAID	7.21	217.94	290.04	4022.75		282.83-
512100 VACATION LEAVE EXPENSE	1,097.60	2,363.03	14,159.95	1290.08		13,062.35-
512200 SICK LEAVE EXPENSE	375.96	2,418.17	5,434.82	1445.58		5,058.86-
512300 HOLIDAY LEAVE EXPENSE	2,301.35	2,245.56	8,762.68	380.76		6,461.33-
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	65,455.86	195,126.80	26.56	0.00	539,627.41
515100 RETIREMENT PLANS EXPENSE	55,061.96	4,790.30	14,257.48	25.89		40,804.48
515200 FICA EXPENSE	56,097.89	4,804.83	14,117.07	25.17		41,980.82
515500 HEALTH INSURANCE EXPENSE	169,200.00	8,807.04	35,228.16	20.82		133,971.84
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	83,858.03	261,504.81	25.69	0.00	756,388.25
520000 OPERATING EXPENSES						
521100 POSTAGE EXPENSE	407.97	8.85	35.05	8.59		372.92
521400 CIO CHARGES	15,001.54	1,436.50	4,933.06	32.88		10,068.48
521410 OCIO - EQUIP LEASING	5,244.00	273.00	1,162.00	22.16		4,082.00
521431 OCIO - SOFTWARE RENEWAL	1,000.00			0.00		1,000.00
521441 OCIO - COMMUNICATIONS	9,000.00	295.10	2,108.53	23.43		6,891.47
521500 PUBLICATION & PRINT EXP	9,534.62	18.50	1,553.12	16.29		7,981.50
522100 DUES & SUBSCRIPTION EXP	26,500.00	2,700.00	8,320.00	31.40		18,180.00
522200 CONFERENCE REGISTRATION	5,000.00		200.00	4.00		4,800.00
522201 TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600 JOB APPLICANT EXPENSE	200.00			0.00		200.00
524600 RENT EXPENSE-BUILDINGS	244,000.00	20,152.02	80,608.08	33.04		163,391.92
524700 RENT EXP-OTHER REAL PROP	1,000.00			0.00		1,000.00
531100 OFFICE SUPPLIES EXPENSE	5,398.12	106.42	1,002.48	18.57		4,395.64
531200 IT SUPPLIES	1,032.16		32.16	3.12		1,000.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25Agency 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
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	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	129.45	538.34	16.80		2,666.05
541100 ACCTG & AUDITING SERVICES	175,000.00	32,000.00	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	3,566.49	7,132.98	23.78		22,867.02
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	31,944.37	18.65	131.67	139,178.14
556100 INSURANCE EXPENSE	3,000.00		40.82	1.36		2,959.18
556300 SURETY & NOTARY BONDS	90.00			0.00		90.00
559100 OTHER OPERATING EXP	5,000.00	2,150.50	2,150.50	43.01		2,849.50
Major Account 520000 Total	746,378.02	67,147.69	268,443.46	35.97	6,354.24	471,580.32
570000 TRAVEL EXPENSES						
571100 LODGING	16,355.15	251.32	3,414.52	20.88		12,940.63
571600 MEALS - TAXABLE	615.56		115.56	18.77		500.00
571800 MEALS - TRAVEL STATUS	2,500.00	292.60	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	611.05	2,237.10	50.67		2,177.98
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	1,154.97	7,884.06	22.50	0.00	27,160.77
BUDGETED EXPENDITURES TOTAL	1,799,315.91	152,160.69	537,832.33	29.89	6,354.24	1,255,129.34
SUMMARY BY FUND TYPE-EXPENDITURES						
2 CASH FUNDS	1,799,315.91	152,160.69	537,832.33	29.89	6,354.24	1,255,129.34
BUDGETED EXPENDITURES TOTAL	1,799,315.91	152,160.69	537,832.33	29.89	6,354.24	1,255,129.34

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Subprogram 010 ADMINISTRATION

<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 FUND TYPES - REVENUES						
470000 REVENUE - SALES AND CHARGES						
474100 GENERAL BUSINESS FEES	700,000.00-	47,395.00-	376,095.50-	53.73		323,904.50-
474101 Annual Operator FEES	5,000,000.00-	100,000.00-	2,150,000.00-	43.00		2,850,000.00-
Major Account 470000 Total	5,700,000.00-	147,395.00-	2,526,095.50-	44.32	0.00	3,173,904.50-
480000 REVENUE - MISCELLANEOUS						
484500 REIMB NON-GOVT SOURCES	1,000.00-			0.00		1,000.00-
Major Account 480000 Total	1,000.00-	0.00	0.00	0.00	0.00	1,000.00-
BUDGETED REVENUE TOTAL	<u>5,701,000.00-</u>	<u>147,395.00-</u>	<u>2,526,095.50-</u>	<u>44.31</u>	<u>0.00</u>	<u>3,174,904.50-</u>
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS	<u>5,701,000.00-</u>	<u>147,395.00-</u>	<u>2,526,095.50-</u>	<u>44.31</u>		<u>3,174,904.50-</u>
BUDGETED REVENUE TOTAL	<u>5,701,000.00-</u>	<u>147,395.00-</u>	<u>2,526,095.50-</u>	<u>44.31</u>	<u>0.00</u>	<u>3,174,904.50-</u>

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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 020 COMPLIANCE

<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>						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	907,631.41	74,629.33	192,261.40	21.18		715,370.01
511700 EMPLOYEE BONUSES		500.00	500.00	0.00		500.00-
511800 COMPENSATORY TIME PAID		105.79	105.79	0.00		105.79-
512100 VACATION LEAVE EXPENSE	180.78	3,903.13	12,315.53	6812.44		12,134.75-
512200 SICK LEAVE EXPENSE	938.99	3,245.12	8,109.38	863.63		7,170.39-
512300 HOLIDAY LEAVE EXPENSE	2,274.85	2,886.07	9,979.15	438.67		7,704.30-
512500 FUNERAL LEAVE EXPENSE		505.37	857.37	0.00		857.37-
Personal Services Subtotal	911,026.03	85,774.81	224,128.62	24.60	0.00	686,897.41
515100 RETIREMENT PLANS EXPENSE	68,324.49	6,385.38	16,745.33	24.51		51,579.16
515200 FICA EXPENSE	69,663.81	6,463.71	16,838.84	24.17		52,824.97
515500 HEALTH INSURANCE EXPENSE	270,798.00	7,749.54	26,902.80	9.93		243,895.20
516200 TUITION ASSISTANCE	3,000.00			0.00		3,000.00
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	106,373.44	287,390.89	21.68	0.00	1,038,200.44
520000 OPERATING EXPENSES						
521400 CIO CHARGES	12,925.00	1,813.00	5,491.02	42.48		7,433.98
521410 OCIO - EQUIP LEASING	6,494.00	396.00	1,649.00	25.39		4,845.00
521431 OCIO - SOFTWARE RENEWAL	2,000.00			0.00		2,000.00
521441 OCIO - COMMUNICATIONS	9,000.00	112.21	1,580.24	17.56		7,419.76
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	135.00	408.25	74.87		137.00
531100 OFFICE SUPPLIES EXPENSE	2,533.99		107.29	4.23		2,426.70
531200 IT SUPPLIES	500.00		136.97	27.39		363.03
532100 NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534600 ED & RECREATIONAL SUP EX	1,000.00			0.00		1,000.00
534900 MISCELLANEOUS SUP EXP	2,000.00		123.22	6.16		1,876.78

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Subprogram 020 COMPLIANCE

<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>
547100 EDUCATIONAL SERVICES	1,000.00			0.00		1,000.00
556100 INSURANCE EXPENSE	1,000.00		56.54	5.65		943.46
559100 OTHER OPERATING EXP	500.00			0.00		500.00
Major Account 520000 Total	46,456.24	2,456.21	11,129.53	23.96	0.00	35,326.71
 570000 TRAVEL EXPENSES						
571100 LODGING	12,710.30	330.00	6,158.92	48.46		6,551.38
571800 MEALS - TRAVEL STATUS	5,000.00	336.00	2,675.40	53.51		2,324.60
572100 COMMERCIAL TRANSPORTATIO	5,833.36		875.87	15.01		4,957.49
573100 STATE-OWNED TRANSPORT	12,825.37	2,105.98	5,182.57	40.41		7,642.80
574500 PERSONAL VEHICLE MILEAGE	3,000.00	134.40	1,318.80	43.96		1,681.20
575100 MISC TRAVEL EXPENSE	1,000.00		155.00	15.50		845.00
Major Account 570000 Total	40,369.03	2,906.38	16,366.56	40.54	0.00	24,002.47
 BUDGETED EXPENDITURES TOTAL	1,412,416.60	111,736.03	314,886.98	22.29	0.00	1,097,529.62
 <u>SUMMARY BY FUND TYPE-EXPENDITURES</u>						
 2 CASH FUNDS	1,412,416.60	111,736.03	314,886.98	22.29		1,097,529.62
 BUDGETED EXPENDITURES TOTAL	1,412,416.60	111,736.03	314,886.98	22.29	0.00	1,097,529.62

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Subprogram 030 ENFORCEMENT

<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>						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	794,665.72	51,295.42	144,470.92	18.18		650,194.80
511800 COMPENSATORY TIME PAID			662.79	0.00		662.79-
511900 SUPPLEMENTAL	6.89		71.13-	1032.37-		78.02
512100 VACATION LEAVE EXPENSE	2,959.54	1,571.63	7,929.36	267.93		4,969.82-
512200 SICK LEAVE EXPENSE	184.93	2,707.27	3,720.67	2011.93		3,535.74-
512300 HOLIDAY LEAVE EXPENSE	1,776.35	1,927.67	7,366.59	414.70		5,590.24-
Personal Services Subtotal	799,593.43	57,501.99	164,079.20	20.52	0.00	635,514.23
515100 RETIREMENT PLANS EXPENSE	59,971.95	4,305.60	12,291.22	20.49		47,680.73
515200 FICA EXPENSE	61,093.16	4,153.60	11,657.38	19.08		49,435.78
515400 LIFE & ACCIDENT INS EXP			4.29-	0.00		4.29
515500 HEALTH INSURANCE EXPENSE	290,280.00	12,310.30	44,532.13	15.34		245,747.87
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	78,271.49	234,934.52	19.36	0.00	978,390.02
520000 OPERATING EXPENSES						
521400 CIO CHARGES	12,638.00	1,130.00	3,636.00	28.77		9,002.00
521410 OCIO - EQUIP LEASING	6,766.00	231.00	959.00	14.17		5,807.00
521411 OCIO - PUBLIC SAFETY COMM	6,950.00	528.00	2,034.00	29.27		4,916.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441 OCIO - COMMUNICATIONS	8,000.00	69.48	948.93	11.86		7,051.07
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	25.10	5.02		474.90
531200 IT SUPPLIES	500.00			0.00		500.00
532100 NON-CAPITALIZED EQUIP PU		158.47	158.47	0.00		158.47-
532290 RADIO EQUIP	20,000.00			0.00		20,000.00
534600 ED & RECREATIONAL SUP EX	100.00			0.00		100.00

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<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>
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	1,051.00	4,186.00	27.91		10,814.00
556100	INSURANCE EXPENSE	1,500.00		34.54	2.30		1,465.46
559100	OTHER OPERATING EXP	1,000.00			0.00		1,000.00
Major Account 520000 Total		83,154.00	3,193.05	12,739.04	15.32	0.00	70,414.96
570000 TRAVEL EXPENSES							
571100	LODGING	10,000.00	125.66	251.32	2.51		9,748.68
571800	MEALS - TRAVEL STATUS	5,000.00	849.80	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	233.11	3,713.47	16.88		18,286.53
574500	PERSONAL VEHICLE MILEAGE	4,500.00	84.00	417.20	9.27		4,082.80
575100	MISC TRAVEL EXPENSE	500.00			0.00		500.00
Major Account 570000 Total		48,133.83	1,292.57	6,588.39	13.69	0.00	41,545.44
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	82,757.11	254,261.95	18.87	0.00	1,093,350.42
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	1,347,612.37	82,757.11	254,261.95	18.87		1,093,350.42
BUDGETED EXPENDITURES TOTAL		1,347,612.37	82,757.11	254,261.95	18.87	0.00	1,093,350.42

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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	153,403.52	8,695.06	23,854.06	15.55		129,549.46
512100 VACATION LEAVE EXPENSE	1,272.30	152.54	2,797.74	219.90		1,525.44-
512200 SICK LEAVE EXPENSE			305.09	0.00		305.09-
512300 HOLIDAY LEAVE EXPENSE	280.74	305.09	1,127.43	401.59		846.69-
Personal Services Subtotal	154,956.56	9,152.69	28,084.32	18.12	0.00	126,872.24
515100 RETIREMENT PLANS EXPENSE	11,565.16	685.35	2,102.95	18.18		9,462.21
515200 FICA EXPENSE	11,787.22	686.58	2,094.03	17.77		9,693.19
515500 HEALTH INSURANCE EXPENSE	6,000.00	495.44	1,981.76	33.03		4,018.24
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	11,020.06	34,659.54	18.76	0.00	150,054.40
520000 OPERATING EXPENSES						
521400 CIO CHARGES	6,598.10	535.40	2,250.64	34.11		4,347.46
521402 OCIO - NETWORK	50,000.00	411.56	1,646.24	3.29		48,353.76
521410 OCIO - EQUIP LEASING	3,147.00	99.00	444.00	14.11		2,703.00
521415 OCIO - HARDWARE NON CAP	15,000.00	1,485.40	1,485.40	9.90		13,514.60
521431 OCIO - SOFTWARE RENEWAL	75,066.00	76.00	294.00	.39		74,772.00
521441 OCIO - COMMUNICATIONS	6,000.00	176.57	939.70	15.66		5,060.30
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	137.90	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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<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>
Major Account 520000 Total	269,911.10	2,921.83	7,339.57	2.72	0.00	262,571.53
570000 TRAVEL EXPENSES						
571100 LODGING	1,000.00	125.66	125.66	12.57		874.34
571800 MEALS - TRAVEL STATUS	1,000.00			0.00		1,000.00
572100 COMMERCIAL TRANSPORTATIO	2,000.00			0.00		2,000.00
573100 STATE-OWNED TRANSPORT	2,172.27	203.35	461.83	21.26		1,710.44
574500 PERSONAL VEHICLE MILEAGE	1,000.00			0.00		1,000.00
575100 MISC TRAVEL EXPENSE	500.00			0.00		500.00
Major Account 570000 Total	7,672.27	329.01	587.49	7.66	0.00	7,084.78
BUDGETED EXPENDITURES TOTAL	<u>462,297.31</u>	<u>14,270.90</u>	<u>42,586.60</u>	<u>9.21</u>	<u>0.00</u>	<u>419,710.71</u>
<u>SUMMARY BY FUND TYPE-EXPENDITURES</u>						
2 CASH FUNDS	<u>462,297.31</u>	<u>14,270.90</u>	<u>42,586.60</u>	<u>9.21</u>		<u>419,710.71</u>
BUDGETED EXPENDITURES TOTAL	<u>462,297.31</u>	<u>14,270.90</u>	<u>42,586.60</u>	<u>9.21</u>	<u>0.00</u>	<u>419,710.71</u>

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<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>						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	245,268.99	10,040.00	33,789.19	13.78		211,479.80
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	1,080.00	2,736.48	4202.86		2,671.37-
512200 SICK LEAVE EXPENSE	172.18	320.00	2,543.93	1477.48		2,371.75-
512300 HOLIDAY LEAVE EXPENSE	478.75	400.00	1,794.40	374.81		1,315.65-
Personal Services Subtotal	246,003.15	11,840.00	41,349.06	16.81	0.00	204,654.09
515100 RETIREMENT PLANS EXPENSE	18,514.73	886.58	3,096.24	16.72		15,418.49
515200 FICA EXPENSE	18,773.32	824.29	2,806.13	14.95		15,967.19
515500 HEALTH INSURANCE EXPENSE	101,000.00	2,273.60	11,008.41	10.90		89,991.59
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	15,824.47	59,449.28	15.42	0.00	326,031.92
520000 OPERATING EXPENSES						
521400 CIO CHARGES	6,415.00	628.00	2,262.02	35.26		4,152.98
521410 OCIO - EQUIP LEASING	4,798.00	120.00	724.00	15.09		4,074.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441 OCIO - COMMUNICATIONS	5,500.00	96.31	740.96	13.47		4,759.04
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	55.00	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		2,448.86	119.57		400.88-
531200 IT SUPPLIES	202.99			0.00		202.99
532100 NON-CAPITALIZED EQUIP PU	2,000.00	3,851.24	3,954.23	197.71		1,954.23-
534900 MISCELLANEOUS SUP EXP	500.00			0.00		500.00
545001 FINGERPRINT SERVICES	118,099.75	6,930.00	36,149.75	30.61		81,950.00
547100 EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00
554900 OTHER CONTRACTUAL SERVICES	5,025.00	281.00	1,210.45	24.09		3,814.55

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Program 081 NE RACETRACK GAMING ACT
Subprogram 050 LICENSING

<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>
556100 INSURANCE EXPENSE	100.00		20.41	20.41		79.59
556300 SURETY & NOTARY BONDS	500.00			0.00		500.00
Major Account 520000 Total	160,843.72	11,961.55	47,868.93	29.76	0.00	112,974.79
 570000 TRAVEL EXPENSES						
571100 LODGING	7,000.00		552.05	7.89		6,447.95
571600 MEALS - TAXABLE	2,000.00			0.00		2,000.00
571800 MEALS - TRAVEL STATUS			512.40	0.00		512.40-
573100 STATE-OWNED TRANSPORT	10,600.05	1,101.06	4,097.71	38.66		6,502.34
574500 PERSONAL VEHICLE MILEAGE	500.00		1,265.60	253.12		765.60-
575100 MISC TRAVEL EXPENSE	200.00			0.00		200.00
Major Account 570000 Total	20,300.05	1,101.06	6,427.76	31.66	0.00	13,872.29
 BUDGETED EXPENDITURES TOTAL	<u>566,624.97</u>	<u>28,887.08</u>	<u>113,745.97</u>	<u>20.07</u>	<u>0.00</u>	<u>452,879.00</u>
 <u>SUMMARY BY FUND TYPE-EXPENDITURES</u>						
2 CASH FUNDS	<u>566,624.97</u>	<u>28,887.08</u>	<u>113,745.97</u>	<u>20.07</u>		<u>452,879.00</u>
 BUDGETED EXPENDITURES TOTAL	<u>566,624.97</u>	<u>28,887.08</u>	<u>113,745.97</u>	<u>20.07</u>	<u>0.00</u>	<u>452,879.00</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>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
510000 PERSONAL SERVICES						
511600 PER DIEM PAYMENTS	89,544.00	7,346.71	29,270.99	32.69		60,273.01
Personal Services Subtotal	89,544.00	7,346.71	29,270.99	32.69	0.00	60,273.01
515200 FICA EXPENSE	6,850.00	562.03	2,239.23	32.69		4,610.77
Major Account 510000 Total	96,394.00	7,908.74	31,510.22	32.69	0.00	64,883.78
520000 OPERATING EXPENSES						
521400 CIO CHARGES		805.00	2,072.00	0.00		2,072.00-
521441 OCIO - COMMUNICATIONS	5,000.00	42.81	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	847.81	2,819.57	.69	0.00	406,224.41
570000 TRAVEL EXPENSES						
571100 LODGING	2,000.00	250.54	411.57	20.58		1,588.43
571800 MEALS - TRAVEL STATUS	600.00	63.00	126.00	21.00		474.00
572100 COMMERCIAL TRANSPORTATIO	2,500.00			0.00		2,500.00
574500 PERSONAL VEHICLE MILEAGE	10,000.00	987.00	2,018.80	20.19		7,981.20
575100 MISC TRAVEL EXPENSE	500.00	56.94	56.94	11.39		443.06
Major Account 570000 Total	15,600.00	1,357.48	2,613.31	16.75	0.00	12,986.69
BUDGETED EXPENDITURES TOTAL	521,037.98	10,114.03	36,943.10	7.09	0.00	484,094.88
<u>SUMMARY BY FUND TYPE-EXPENDITURES</u>						
2 CASH FUNDS	521,037.98	10,114.03	36,943.10	7.09		484,094.88

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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	10,114.03	36,943.10	7.09	0.00	484,094.88

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As of 10/31/25Agency 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>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
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	<u>1,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600.00</u>
<u>SUMMARY BY FUND TYPE-EXPENDITURES</u>						
2 CASH FUNDS	<u>1,600.00</u>			<u>0.00</u>		<u>1,600.00</u>
BUDGETED EXPENDITURES TOTAL	<u>1,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600.00</u>
<u>BUDGETED FUND TYPES - REVENUES</u>						
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		44.19-	96.08-	0.00		96.08
485100 FINES FORFEITS & PENALTI		1,184.35-	13,797.04-	0.00		13,797.04
Major Account 480000 Total	0.00	1,228.54-	13,893.12-	0.00	0.00	13,893.12
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>1,228.54-</u>	<u>13,893.12-</u>	<u>0.00</u>	<u>0.00</u>	<u>13,893.12</u>
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
2 CASH FUNDS		<u>1,228.54-</u>	<u>13,893.12-</u>	<u>0.00</u>		<u>13,893.12</u>
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>1,228.54-</u>	<u>13,893.12-</u>	<u>0.00</u>	<u>0.00</u>	<u>13,893.12</u>

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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>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
590000 GOVERNMENT AID						
599100 OTHER GOVERNMENT AID	20,000,000.00	1,096,894.66	4,377,036.07	21.89		15,622,963.93
Major Account 590000 Total	20,000,000.00	1,096,894.66	4,377,036.07	21.89	0.00	15,622,963.93
BUDGETED EXPENDITURES TOTAL	20,000,000.00	1,096,894.66	4,377,036.07	21.89	0.00	15,622,963.93
<u>SUMMARY BY FUND TYPE-EXPENDITURES</u>						
2 CASH FUNDS	20,000,000.00	1,096,894.66	4,377,036.07	21.89		15,622,963.93
BUDGETED EXPENDITURES TOTAL	20,000,000.00	1,096,894.66	4,377,036.07	21.89	0.00	15,622,963.93
<u>BUDGETED FUND TYPES - REVENUES</u>						
450000 REVENUE - TAXES						
454320 Gaming Tax 25%	20,000,000.00	1,096,894.66-	4,377,036.07-	21.89-		24,377,036.07
Major Account 450000 Total	20,000,000.00	1,096,894.66-	4,377,036.07-	21.89-	0.00	24,377,036.07
BUDGETED REVENUE TOTAL	20,000,000.00	1,096,894.66-	4,377,036.07-	21.89-	0.00	24,377,036.07
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
2 CASH FUNDS	20,000,000.00	1,096,894.66-	4,377,036.07-	21.89-		24,377,036.07
BUDGETED REVENUE TOTAL	20,000,000.00	1,096,894.66-	4,377,036.07-	21.89-	0.00	24,377,036.07

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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
BUDGETED FUND TYPES - EXPENDITURES							
590000 GOVERNMENT AID							
599100	OTHER GOVERNMENT AID	120,000.00	3,620.89	18,569.03	15.47		101,430.97
Major Account 590000 Total		120,000.00	3,620.89	18,569.03	15.47	0.00	101,430.97
BUDGETED EXPENDITURES TOTAL		120,000.00	3,620.89	18,569.03	15.47	0.00	101,430.97
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	120,000.00	3,620.89	18,569.03	15.47		101,430.97
BUDGETED EXPENDITURES TOTAL		120,000.00	3,620.89	18,569.03	15.47	0.00	101,430.97
BUDGETED FUND TYPES - REVENUES							
450000 REVENUE - TAXES							
454300	PARI-MUTUEL WAGERING TAX	75,000.00-	3,606.77-	18,568.08-	24.76		56,431.92-
Major Account 450000 Total		75,000.00-	3,606.77-	18,568.08-	24.76	0.00	56,431.92-
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME		30.37-	123.74-	0.00		123.74
Major Account 480000 Total		0.00	30.37-	123.74-	0.00	0.00	123.74
BUDGETED REVENUE TOTAL		75,000.00-	3,637.14-	18,691.82-	24.92	0.00	56,308.18-
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	75,000.00-	3,637.14-	18,691.82-	24.92		56,308.18-

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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	<u>75,000.00-</u>	<u>3,637.14-</u>	<u>18,691.82-</u>	<u>24.92</u>	<u>0.00</u>	<u>56,308.18-</u>

	FY25/26 Budget	Actual 10/31/2025	Time Elapse 33.70%
Racing Fund 23650 (074)			
PSL	149,234.07	31,625.83	21.19%
Benefits	24,630.33	10,192.41	41.38%
Operation	306,078.54	79,660.10	26.03%
Travel	93,402.45	25,609.22	27.42%
Capital Outlay		-	0.00%
Total Expenses	573,345.39	147,087.56	25.65%
Pari Mutuel tax-454300	600,000.00	248,092.58	41.35%
License Fees - 474100	45,000.00	7,111.00	15.80%
Racing days fee - 474101	6,700.00	5,950.00	88.81%
Misc reimburse - 474102			
Lab test reimburse - 474103	500.00	440.00	88.00%
Investment Income-481100	-	4,898.65	
Total Revenue	652,200.00	266,492.23	40.86%

	FY25/26 Budget	Actual 10/31/2025	Time Elapse 33.70%
Administration			
PSL	734,754.21	195,126.80	26.56%
Benefits	283,138.85	66,378.01	23.44%
Operation	746,378.02	268,443.46	35.97%
Travel	35,044.83	7,884.06	22.50%
Capital Outlay	-	-	0.00%
Total Expenses	1,799,315.91	537,832.33	29.89%
Business Fees	700,000.00	376,095.50	53.73%
Annual fee	5,000,000.00	2,150,000.00	43.00%
Investment Income	-	-	-
Reim Non Govt	1,000.00	-	0.00%
Surplus Sales	-	-	-
Total Revenue	5,701,000.00	2,526,095.50	44.31%
Compliance			
PSL	911,026.03	224,128.62	24.60%
Benefits	414,565.30	63,262.27	15.26%
Operation	46,456.24	11,129.53	23.96%
Travel	40,369.03	16,366.56	40.54%
Capital Outlay	-	-	0.00%
Total Expenses	1,412,416.60	314,886.98	22.29%
Enforcement			
PSL	799,593.43	164,079.20	20.52%
Benefits	413,731.11	70,855.32	17.13%
Operation	83,154.00	12,739.04	15.32%
Travel	48,133.83	6,588.39	13.69%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	1,347,612.37	254,261.95	18.87%
IT			
PSL	154,956.56	28,084.32	18.12%
Benefits	29,757.38	6,575.22	22.10%
Operation	269,911.10	7,339.57	2.72%
Travel	7,672.27	587.49	7.66%
Capital Outlay	-	-	0.00%
Total Expenses	462,297.31	42,586.60	9.21%
Licensing			
PSL	246,003.15	41,349.06	16.81%
Benefits	139,478.05	18,100.22	12.98%
Operation	160,843.72	47,868.93	29.76%
Travel	20,300.05	6,427.76	31.66%
Capital Outlay	-	-	0.00%
Total Expenses	566,624.97	113,745.97	20.07%
Commissioners			
PSL	89,544.00	29,270.99	32.69%
Benefits	6,850.00	2,239.23	32.69%
Operation	5,539.98	2,819.57	50.89%
Travel	15,600.00	2,613.31	16.75%
Total Expenses	117,533.98	36,943.10	31.43%
Extra Appropriation			
PSL	-	-	-
Benefits	-	-	-
Operation	403,504.00	-	-
Travel	-	-	-
Total Expenses	403,504.00	-	-

	FY25/26 Budget	Actual 10/31/2025	33.70%
Grand Total Prg 081	Fund 23650		
PSL	2,935,877.38	682,038.99	23.23%
Benefits	1,287,520.69	227,410.27	17.66%
Operation	1,715,787.06	350,340.10	20.42%
Travel	167,120.01	40,467.57	24.21%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	6,109,305.14	1,300,256.93	21.28%
Business Fees	700,000.00	376,095.50	53.73%
Annual Fee	5,000,000.00	2,150,000.00	43.00%
Investment Income	-	-	0.00%
Reim Non Govt	1,000.00	-	0.00%
Surplus Sales	-	-	-
Total Revenue	5,701,000.00	2,526,095.50	44.31%

Fund Summary

23650	
General Cash	8,389,052.12
Liabilities	33,275.44
Fund Balance	8,355,776.68

Self Exclusion fund	
Fund Summary	
23651	
General Cash	18,683.32
Liabilities	-
Fund Balance	18,683.32
Operations	
Other Operating Exp	1,600.00
Revenue	
Fines, Forfeits	13,797.04
Investment Income	96.08
Total Revenue	13,893.12

Information from Workday			
Division	# of FTE	Vacancies	Filled
Admin	9.00	1.00	8.00
Compliance	14.00	1.00	13.00
Enforcement	8.00	1.00	7.00
IT	1.00	-	1.00
Licensing	5.00	2.00	3.00
Total	37.00	5.00	32.00
Commissioner	7.00	-	7.00

FY25/26	Actual	Time Elapse
Budget	10/31/2025	33.70%

Track Dist Fund 23620 (088)			
Govt Aid	120,000.00	18,569.03	15.47%
Total Expenses	120,000.00	18,569.03	15.47%
Pari Mutuel tax-454300	75,000.00	18,568.08	
Investment Income-481100		123.74	
Total Revenue	75,000.00	18,691.82	24.92%

Fund Summary	23620
General Cash	10,612.02
Liabilities	
Cash balance	10,612.02

Casino Tax Fund 23655 (087)			
Govt Aid	20,000,000.00	4,377,036.07	21.89%
Total Expenses	20,000,000.00	4,377,036.07	21.89%
Gaming Tax 25% - 454320	20,000,000.00	4,377,036.07	
Total Revenue	20,000,000.00	4,377,036.07	21.89%

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Reviewed by
PJ - 12/3/25

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 & PENALTI			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	<u>0.00</u>	<u>0.00</u>	<u>65,000.00-</u>	<u>0.00</u>	<u>0.00</u>	<u>65,000.00</u>
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
6 TRUST FUNDS			65,000.00-	0.00		65,000.00
UNBUDGETED REVENUE TOTAL	<u>0.00</u>	<u>0.00</u>	<u>65,000.00-</u>	<u>0.00</u>	<u>0.00</u>	<u>65,000.00</u>

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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>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
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	34.68-	307.67	20.51		1,192.33
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	13,740.00	40.41		20,260.00
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	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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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	220.00	6,122.25	32.38		12,782.75
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	2,850.00	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	6,111.31	85,771.41	28.02	0.00	220,307.13
570000 TRAVEL EXPENSES						
571100 LODGING	35,246.25	1,006.36	16,134.17	45.78		19,112.08
571800 MEALS - TRAVEL STATUS	14,012.30		2,273.70	16.23		11,738.60
572100 COMMERCIAL TRANSPORTATIO	4,000.00		1,462.08	36.55		2,537.92
573100 STATE-OWNED TRANSPORT		108.16	632.19	0.00		632.19-
574500 PERSONAL VEHICLE MILEAGE	10,042.00		747.60	7.44		9,294.40
574600 CONTRACTUAL SERV - TRAVEL EXP	29,101.90		5,474.00	18.81		23,627.90
575100 MISC TRAVEL EXPENSE	1,000.00			0.00		1,000.00
Major Account 570000 Total	93,402.45	1,114.52	26,723.74	28.61	0.00	66,678.71
580000 CAPITAL OUTLAY						
586900 OTHER FIXED ASSETS		3,998.00	3,998.00	0.00		3,998.00-
Major Account 580000 Total	0.00	3,998.00	3,998.00	0.00	0.00	3,998.00-
BUDGETED EXPENDITURES TOTAL	573,345.39	11,223.83	158,311.39	27.61	0.00	415,034.00
SUMMARY BY FUND TYPE-EXPENDITURES						
2 CASH FUNDS	573,345.39	11,223.83	158,311.39	27.61		415,034.00
BUDGETED EXPENDITURES TOTAL	573,345.39	11,223.83	158,311.39	27.61	0.00	415,034.00
BUDGETED FUND TYPES - REVENUES						

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Program 074 TB RACING ASSISTANCE FUND
Subprogram 000 OPERATIONS

	<u>BUDGETED</u>	<u>CURRENT MONTH</u>	<u>YEAR-TO-DATE</u>	<u>PERCENT OF</u>		
<u>ACCOUNT CODE DESCRIPTION</u>	<u>AMOUNT</u>	<u>ACTIVITY</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
450000 REVENUE - TAXES						
454300 PARI-MUTUEL WAGERING TAX	600,000.00-	49,943.32-	298,035.90-	49.67		301,964.10-
Major Account 450000 Total	600,000.00-	49,943.32-	298,035.90-	49.67	0.00	301,964.10-
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-		5,950.00-	88.81		750.00-
474103 Reimburse lab exp	500.00-		440.00-	88.00		60.00-
Major Account 470000 Total	52,200.00-	0.00	13,501.00-	25.86	0.00	38,699.00-
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		.07-	4,898.72-	0.00		4,898.72
Major Account 480000 Total	0.00	.07-	4,898.72-	0.00	0.00	4,898.72
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFERS IN		.07-	657,214.20-	0.00		657,214.20
493200 OPERATING TRANSFERS OUT		.07	657,214.20	0.00		657,214.20-
Major Account 490000 Total	0.00	0.00	0.00	0.00	0.00	0.00
BUDGETED REVENUE TOTAL	<u>652,200.00-</u>	<u>49,943.39-</u>	<u>316,435.62-</u>	<u>48.52</u>	<u>0.00</u>	<u>335,764.38-</u>
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
2 CASH FUNDS	<u>652,200.00-</u>	<u>49,943.39-</u>	<u>316,435.62-</u>	<u>48.52</u>		<u>335,764.38-</u>
BUDGETED REVENUE TOTAL	<u>652,200.00-</u>	<u>49,943.39-</u>	<u>316,435.62-</u>	<u>48.52</u>	<u>0.00</u>	<u>335,764.38-</u>

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

<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>						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	730,759.85	34,782.61	200,765.62	27.47		529,994.23
511800 COMPENSATORY TIME PAID	7.21		290.04	4022.75		282.83-
512100 VACATION LEAVE EXPENSE	1,097.60	6,324.65	20,484.60	1866.31		19,387.00-
512200 SICK LEAVE EXPENSE	375.96	908.72	6,343.54	1687.29		5,967.58-
512300 HOLIDAY LEAVE EXPENSE	2,301.35	2,276.89	11,039.57	479.70		8,738.22-
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	44,292.87	239,419.67	32.59	0.00	495,334.54
515100 RETIREMENT PLANS EXPENSE	55,061.96	3,235.38	17,492.86	31.77		37,569.10
515200 FICA EXPENSE	56,097.89	3,185.85	17,302.92	30.84		38,794.97
515500 HEALTH INSURANCE EXPENSE	169,200.00	8,807.04	44,035.20	26.03		125,164.80
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	59,521.14	321,025.95	31.54	0.00	696,867.11
520000 OPERATING EXPENSES						
521100 POSTAGE EXPENSE	407.97	2.15	37.20	9.12		370.77
521400 CIO CHARGES	15,001.54	1,436.50	6,369.56	42.46		8,631.98
521410 OCIO - EQUIP LEASING	5,244.00	273.00	1,435.00	27.36		3,809.00
521431 OCIO - SOFTWARE RENEWAL	1,000.00			0.00		1,000.00
521441 OCIO - COMMUNICATIONS	9,000.00	852.23	2,960.76	32.90		6,039.24
521500 PUBLICATION & PRINT EXP	9,534.62	1,824.65	3,377.77	35.43		6,156.85
522100 DUES & SUBSCRIPTION EXP	26,500.00		8,320.00	31.40		18,180.00
522200 CONFERENCE REGISTRATION	5,000.00		200.00	4.00		4,800.00
522201 TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600 JOB APPLICANT EXPENSE	200.00			0.00		200.00
524600 RENT EXPENSE-BUILDINGS	244,000.00	20,152.02	100,760.10	41.30		143,239.90
524700 RENT EXP-OTHER REAL PROP	1,000.00			0.00		1,000.00
531100 OFFICE SUPPLIES EXPENSE	5,398.12	1,178.64	2,181.12	40.41		3,217.00
531200 IT SUPPLIES	1,032.16		32.16	3.12		1,000.00

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<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>
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	130.05	668.39	20.86		2,536.00
541100 ACCTG & 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	2,336.67	9,469.65	31.57		20,530.35
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	35,269.37	20.59	131.67	135,853.14
556100 INSURANCE EXPENSE	3,000.00	482.05	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	31,992.96	300,436.42	40.25	6,354.24	439,587.36
570000 TRAVEL EXPENSES						
571100 LODGING	16,355.15	1,467.96	4,882.48	29.85		11,472.67
571600 MEALS - TAXABLE	615.56		115.56	18.77		500.00
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	373.03	2,610.13	59.12		1,804.95
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	1,840.99	9,725.05	27.75	0.00	25,319.78
BUDGETED EXPENDITURES TOTAL	1,799,315.91	93,355.09	631,187.42	35.08	6,354.24	1,161,774.25
SUMMARY BY FUND TYPE-EXPENDITURES						
2 CASH FUNDS	1,799,315.91	93,355.09	631,187.42	35.08	6,354.24	1,161,774.25
BUDGETED EXPENDITURES TOTAL	1,799,315.91	93,355.09	631,187.42	35.08	6,354.24	1,161,774.25

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<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 - REVENUES</u>						
470000 REVENUE - SALES AND CHARGES						
474100 GENERAL BUSINESS FEES	700,000.00-	42,525.00-	418,620.50-	59.80		281,379.50-
474101 Annual Operator FEES	5,000,000.00-	2,000,000.00-	4,150,000.00-	83.00		850,000.00-
Major Account 470000 Total	5,700,000.00-	2,042,525.00-	4,568,620.50-	80.15	0.00	1,131,379.50-
480000 REVENUE - MISCELLANEOUS						
484500 REIMB NON-GOVT SOURCES	1,000.00-			0.00		1,000.00-
Major Account 480000 Total	1,000.00-	0.00	0.00	0.00	0.00	1,000.00-
BUDGETED REVENUE TOTAL	5,701,000.00-	2,042,525.00-	4,568,620.50-	80.14	0.00	1,132,379.50-
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
2 CASH FUNDS	5,701,000.00-	2,042,525.00-	4,568,620.50-	80.14		1,132,379.50-
BUDGETED REVENUE TOTAL	5,701,000.00-	2,042,525.00-	4,568,620.50-	80.14	0.00	1,132,379.50-

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 Program 081 NE RACETRACK GAMING ACT
 Subprogram 020 COMPLIANCE

<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>						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	907,631.41	48,930.42	241,191.82	26.57		666,439.59
511700 EMPLOYEE BONUSES			500.00	0.00		500.00-
511800 COMPENSATORY TIME PAID		653.88	759.67	0.00		759.67-
512100 VACATION LEAVE EXPENSE	180.78	5,864.64	18,180.17	10056.52		17,999.39-
512200 SICK LEAVE EXPENSE	938.99	1,226.02	9,335.40	994.20		8,396.41-
512300 HOLIDAY LEAVE EXPENSE	2,274.85	3,072.31	13,051.46	573.73		10,776.61-
512500 FUNERAL LEAVE EXPENSE		1,359.08	2,216.45	0.00		2,216.45-
Personal Services Subtotal	911,026.03	61,106.35	285,234.97	31.31	0.00	625,791.06
515100 RETIREMENT PLANS EXPENSE	68,324.49	4,575.64	21,320.97	31.21		47,003.52
515200 FICA EXPENSE	69,663.81	4,561.11	21,399.95	30.72		48,263.86
515500 HEALTH INSURANCE EXPENSE	270,798.00	8,494.98	35,397.78	13.07		235,400.22
516200 TUITION ASSISTANCE	3,000.00			0.00		3,000.00
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	78,738.08	366,128.97	27.62	0.00	959,462.36
520000 OPERATING EXPENSES						
521400 CIO CHARGES	12,925.00	1,813.00	7,304.02	56.51		5,620.98
521410 OCIO - EQUIP LEASING	6,494.00	495.00	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	437.15	2,017.39	22.42		6,982.61
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	63.00	471.25	86.43		74.00
527200 REP & MAINT-MOTOR VEHICL		620.00	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		136.97	27.39		363.03
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

<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>
534900 MISCELLANEOUS SUP EXP	2,000.00		123.22	6.16		1,876.78
547100 EDUCATIONAL SERVICES	1,000.00			0.00		1,000.00
556100 INSURANCE EXPENSE	1,000.00	487.92	544.46	54.45		455.54
559100 OTHER OPERATING EXP	500.00			0.00		500.00
Major Account 520000 Total	46,456.24	3,916.07	15,045.60	32.39	0.00	31,410.64
570000 TRAVEL EXPENSES						
571100 LODGING	12,710.30	3,651.58	9,810.50	77.19		2,899.80
571800 MEALS - TRAVEL STATUS	5,000.00	470.40	3,145.80	62.92		1,854.20
572100 COMMERCIAL TRANSPORTATIO	5,833.36		875.87	15.01		4,957.49
573100 STATE-OWNED TRANSPORT	12,825.37	1,116.73	6,299.30	49.12		6,526.07
574500 PERSONAL VEHICLE MILEAGE	3,000.00	60.20	1,379.00	45.97		1,621.00
575100 MISC TRAVEL EXPENSE	1,000.00		155.00	15.50		845.00
Major Account 570000 Total	40,369.03	5,298.91	21,665.47	53.67	0.00	18,703.56
BUDGETED EXPENDITURES TOTAL	1,412,416.60	87,953.06	402,840.04	28.52	0.00	1,009,576.56
<u>SUMMARY BY FUND TYPE-EXPENDITURES</u>						
2 CASH FUNDS	1,412,416.60	87,953.06	402,840.04	28.52		1,009,576.56
BUDGETED EXPENDITURES TOTAL	1,412,416.60	87,953.06	402,840.04	28.52	0.00	1,009,576.56

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 Subprogram 030 ENFORCEMENT

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	794,665.72	27,116.83	171,587.75	21.59		623,077.97
511800 COMPENSATORY TIME PAID		524.98	1,187.77	0.00		1,187.77-
511900 SUPPLEMENTAL	6.89		71.13-	1032.37-		78.02
512100 VACATION LEAVE EXPENSE	2,959.54	2,730.86	10,660.22	360.20		7,700.68-
512200 SICK LEAVE EXPENSE	184.93	4,105.60	7,826.27	4232.02		7,641.34-
512300 HOLIDAY LEAVE EXPENSE	1,776.35	1,927.67	9,294.26	523.22		7,517.91-
512500 FUNERAL LEAVE EXPENSE		1,491.25	1,491.25	0.00		1,491.25-
Personal Services Subtotal	799,593.43	37,897.19	201,976.39	25.26	0.00	597,617.04
515100 RETIREMENT PLANS EXPENSE	59,971.95	2,837.66	15,128.88	25.23		44,843.07
515200 FICA EXPENSE	61,093.16	2,653.85	14,311.23	23.43		46,781.93
515400 LIFE & ACCIDENT INS EXP			4.29-	0.00		4.29
515500 HEALTH INSURANCE EXPENSE	290,280.00	12,310.30	56,842.43	19.58		233,437.57
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	55,699.00	290,633.52	23.95	0.00	922,691.02
520000 OPERATING EXPENSES						
521400 CIO CHARGES	12,638.00	1,130.00	4,766.00	37.71		7,872.00
521410 OCIO - EQUIP LEASING	6,766.00	231.00	1,190.00	17.59		5,576.00
521411 OCIO - PUBLIC SAFETY COMM	6,950.00	528.00	2,562.00	36.86		4,388.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441 OCIO - COMMUNICATIONS	8,000.00	252.00	1,200.93	15.01		6,799.07
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

<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>
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	5,231.00	34.87		9,769.00
556100	INSURANCE EXPENSE	1,500.00	482.05	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	3,668.05	16,407.09	19.73	0.00	66,746.91
570000 TRAVEL EXPENSES							
571100	LODGING	10,000.00	4,297.15	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	1,957.63	5,671.10	25.78		16,328.90
574500	PERSONAL VEHICLE MILEAGE	4,500.00	84.00	501.20	11.14		3,998.80
575100	MISC TRAVEL EXPENSE	500.00			0.00		500.00
Major Account 570000 Total		48,133.83	6,338.78	12,927.17	26.86	0.00	35,206.66
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		<u>1,347,612.37</u>	<u>65,705.83</u>	<u>319,967.78</u>	<u>23.74</u>	<u>0.00</u>	<u>1,027,644.59</u>
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	<u>1,347,612.37</u>	<u>65,705.83</u>	<u>319,967.78</u>	<u>23.74</u>		<u>1,027,644.59</u>
BUDGETED EXPENDITURES TOTAL		<u>1,347,612.37</u>	<u>65,705.83</u>	<u>319,967.78</u>	<u>23.74</u>	<u>0.00</u>	<u>1,027,644.59</u>

STATE OF NEBRASKA
 Department of Administrative Services
 Accounting Division
 Budget Status Report
 As of 11/30/25

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
BUDGETED FUND TYPES - EXPENDITURES						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	153,403.52	5,644.16	29,498.22	19.23		123,905.30
512100 VACATION LEAVE EXPENSE	1,272.30	152.54	2,950.28	231.89		1,677.98-
512200 SICK LEAVE EXPENSE			305.09	0.00		305.09-
512300 HOLIDAY LEAVE EXPENSE	280.74	305.09	1,432.52	510.27		1,151.78-
Personal Services Subtotal	154,956.56	6,101.79	34,186.11	22.06	0.00	120,770.45
515100 RETIREMENT PLANS EXPENSE	11,565.16	456.90	2,559.85	22.13		9,005.31
515200 FICA EXPENSE	11,787.22	453.17	2,547.20	21.61		9,240.02
515500 HEALTH INSURANCE EXPENSE	6,000.00	495.44	2,477.20	41.29		3,522.80
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	7,507.30	42,166.84	22.83	0.00	142,547.10
520000 OPERATING EXPENSES						
521400 CIO CHARGES	6,598.10	543.35	2,793.99	42.35		3,804.11
521402 OCIO - NETWORK	50,000.00	411.56	2,057.80	4.12		47,942.20
521410 OCIO - EQUIP LEASING	3,147.00	99.00	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	788.44	1,082.44	1.44		73,983.56
521441 OCIO - COMMUNICATIONS	6,000.00	197.34	1,137.04	18.95		4,862.96
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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Program 081 NE RACETRACK GAMING ACT
Subprogram 040 IT

<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>
Major Account 520000 Total	269,911.10	2,039.69	9,379.26	3.47	0.00	260,531.84
570000 TRAVEL EXPENSES						
571100 LODGING	1,000.00		125.66	12.57		874.34
571800 MEALS - TRAVEL STATUS	1,000.00			0.00		1,000.00
572100 COMMERCIAL TRANSPORTATIO	2,000.00			0.00		2,000.00
573100 STATE-OWNED TRANSPORT	2,172.27	54.83	516.66	23.78		1,655.61
574500 PERSONAL VEHICLE MILEAGE	1,000.00			0.00		1,000.00
575100 MISC TRAVEL EXPENSE	500.00			0.00		500.00
Major Account 570000 Total	7,672.27	54.83	642.32	8.37	0.00	7,029.95
BUDGETED EXPENDITURES TOTAL	462,297.31	9,601.82	52,188.42	11.29	0.00	410,108.89
<u>SUMMARY BY FUND TYPE-EXPENDITURES</u>						
2 CASH FUNDS	462,297.31	9,601.82	52,188.42	11.29		410,108.89
BUDGETED EXPENDITURES TOTAL	462,297.31	9,601.82	52,188.42	11.29	0.00	410,108.89

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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
BUDGETED FUND TYPES - EXPENDITURES						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	245,268.99	6,930.00	40,719.19	16.60		204,549.80
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	844.50	3,580.98	5499.89		3,515.87-
512200 SICK LEAVE EXPENSE	172.18	281.50	2,825.43	1640.97		2,653.25-
512300 HOLIDAY LEAVE EXPENSE	478.75	424.00	2,218.40	463.37		1,739.65-
Personal Services Subtotal	246,003.15	8,480.00	49,829.06	20.26	0.00	196,174.09
515100 RETIREMENT PLANS EXPENSE	18,514.73	634.98	3,731.22	20.15		14,783.51
515200 FICA EXPENSE	18,773.32	567.25	3,373.38	17.97		15,399.94
515500 HEALTH INSURANCE EXPENSE	101,000.00	2,273.60	13,282.01	13.15		87,717.99
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	71,405.11	18.52	0.00	314,076.09
520000 OPERATING EXPENSES						
521400 CIO CHARGES	6,415.00	628.00	2,890.02	45.05		3,524.98
521410 OCIO - EQUIP LEASING	4,798.00	120.00	844.00	17.59		3,954.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441 OCIO - COMMUNICATIONS	5,500.00	176.51	917.47	16.68		4,582.53
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		2,448.86	119.57		400.88-
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	6,875.00	43,024.75	36.43		75,075.00
547100 EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00
554900 OTHER CONTRACTUAL SERVICES	5,025.00	997.55	2,208.00	43.94		2,817.00

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Program 081 NE RACETRACK GAMING ACT
Subprogram 050 LICENSING

<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>
556100 INSURANCE EXPENSE	100.00	482.05	502.46	502.46		402.46-
556300 SURETY & NOTARY BONDS	500.00			0.00		500.00
Major Account 520000 Total	160,843.72	9,279.11	57,148.04	35.53	0.00	103,695.68
570000 TRAVEL EXPENSES						
571100 LODGING	7,000.00	658.00	1,210.05	17.29		5,789.95
571600 MEALS - TAXABLE	2,000.00			0.00		2,000.00
571800 MEALS - TRAVEL STATUS			512.40	0.00		512.40-
573100 STATE-OWNED TRANSPORT	10,600.05	710.58	4,808.29	45.36		5,791.76
574500 PERSONAL VEHICLE MILEAGE	500.00		1,265.60	253.12		765.60-
575100 MISC TRAVEL EXPENSE	200.00			0.00		200.00
Major Account 570000 Total	20,300.05	1,368.58	7,796.34	38.41	0.00	12,503.71
BUDGETED EXPENDITURES TOTAL	566,624.97	22,603.52	136,349.49	24.06	0.00	430,275.48
SUMMARY BY FUND TYPE-EXPENDITURES						
2 CASH FUNDS	566,624.97	22,603.52	136,349.49	24.06		430,275.48
BUDGETED EXPENDITURES TOTAL	566,624.97	22,603.52	136,349.49	24.06	0.00	430,275.48

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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 FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511600	PER DIEM PAYMENTS	89,544.00	6,297.18	35,568.17	39.72		53,975.83
	Personal Services Subtotal	89,544.00	6,297.18	35,568.17	39.72	0.00	53,975.83
515200	FICA EXPENSE	6,850.00	481.74	2,720.97	39.72		4,129.03
	Major Account 510000 Total	96,394.00	6,778.92	38,289.14	39.72	0.00	58,104.86
520000 OPERATING EXPENSES							
521400	CIO CHARGES		805.00	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 <i>Extra Appropriation</i>	403,504.00			0.00		403,504.00
	Major Account 520000 Total	409,043.98	805.00	3,624.57	.89	0.00	405,419.41
570000 TRAVEL EXPENSES							
571100	LODGING	2,000.00	137.59	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		2,018.80	20.19		7,981.20
575100	MISC TRAVEL EXPENSE	500.00		56.94	11.39		443.06
	Major Account 570000 Total	15,600.00	137.59	2,750.90	17.63	0.00	12,849.10
BUDGETED EXPENDITURES TOTAL		<u>521,037.98</u>	<u>7,721.51</u>	<u>44,664.61</u>	<u>8.57</u>	<u>0.00</u>	<u>476,373.37</u>
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	<u>521,037.98</u>	<u>7,721.51</u>	<u>44,664.61</u>	<u>8.57</u>		<u>476,373.37</u>

STATE OF NEBRASKA
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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	<u>521,037.98</u>	<u>7,721.51</u>	<u>44,664.61</u>	<u>8.57</u>	<u>0.00</u>	<u>476,373.37</u>

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Program 081 NE RACETRACK GAMING ACT
Subprogram 100

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
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
SUMMARY BY FUND TYPE-EXPENDITURES						
2 CASH FUNDS	1,600.00			0.00		1,600.00
BUDGETED EXPENDITURES TOTAL	1,600.00	0.00	0.00	0.00	0.00	1,600.00
BUDGETED FUND TYPES - REVENUES						
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		44.10-	140.18-	0.00		140.18
485100 FINES FORFEITS & PENALTI		10,122.52-	23,919.56-	0.00		23,919.56
Major Account 480000 Total	0.00	10,166.62-	24,059.74-	0.00	0.00	24,059.74
BUDGETED REVENUE TOTAL	0.00	10,166.62-	24,059.74-	0.00	0.00	24,059.74
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS		10,166.62-	24,059.74-	0.00		24,059.74
BUDGETED REVENUE TOTAL	0.00	10,166.62-	24,059.74-	0.00	0.00	24,059.74

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- Indicates Credit

Percent of Time Elapsed = 41.92

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>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
590000 GOVERNMENT AID						
599100 OTHER GOVERNMENT AID	20,000,000.00	1,230,557.74	5,607,593.81	28.04		14,392,406.19
Major Account 590000 Total	20,000,000.00	1,230,557.74	5,607,593.81	28.04	0.00	14,392,406.19
BUDGETED EXPENDITURES TOTAL	20,000,000.00	1,230,557.74	5,607,593.81	28.04	0.00	14,392,406.19
<u>SUMMARY BY FUND TYPE-EXPENDITURES</u>						
2 CASH FUNDS	20,000,000.00	1,230,557.74	5,607,593.81	28.04		14,392,406.19
BUDGETED EXPENDITURES TOTAL	20,000,000.00	1,230,557.74	5,607,593.81	28.04	0.00	14,392,406.19
<u>BUDGETED FUND TYPES - REVENUES</u>						
450000 REVENUE - TAXES						
454320 Gaming Tax 25%	20,000,000.00	1,230,557.74-	5,607,593.81-	28.04-		25,607,593.81
Major Account 450000 Total	20,000,000.00	1,230,557.74-	5,607,593.81-	28.04-	0.00	25,607,593.81
BUDGETED REVENUE TOTAL	20,000,000.00	1,230,557.74-	5,607,593.81-	28.04-	0.00	25,607,593.81
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
2 CASH FUNDS	20,000,000.00	1,230,557.74-	5,607,593.81-	28.04-		25,607,593.81
BUDGETED REVENUE TOTAL	20,000,000.00	1,230,557.74-	5,607,593.81-	28.04-	0.00	25,607,593.81

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Program 088 HORSERACING AID
Subprogram 000

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
590000 GOVERNMENT AID						
599100 OTHER GOVERNMENT AID	120,000.00	4,198.40	22,767.43	18.97		97,232.57
Major Account 590000 Total	120,000.00	4,198.40	22,767.43	18.97	0.00	97,232.57
BUDGETED EXPENDITURES TOTAL	120,000.00	4,198.40	22,767.43	18.97	0.00	97,232.57
<u>SUMMARY BY FUND TYPE-EXPENDITURES</u>						
2 CASH FUNDS	120,000.00	4,198.40	22,767.43	18.97		97,232.57
BUDGETED EXPENDITURES TOTAL	120,000.00	4,198.40	22,767.43	18.97	0.00	97,232.57
<u>BUDGETED FUND TYPES - REVENUES</u>						
450000 REVENUE - TAXES						
454300 PARI-MUTUEL WAGERING TAX	75,000.00-	4,198.39-	22,766.47-	30.36		52,233.53-
Major Account 450000 Total	75,000.00-	4,198.39-	22,766.47-	30.36	0.00	52,233.53-
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		29.90-	153.64-	0.00		153.64
Major Account 480000 Total	0.00	29.90-	153.64-	0.00	0.00	153.64
BUDGETED REVENUE TOTAL	75,000.00-	4,228.29-	22,920.11-	30.56	0.00	52,079.89-
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
2 CASH FUNDS	75,000.00-	4,228.29-	22,920.11-	30.56		52,079.89-

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<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	<u>75,000.00-</u>	<u>4,228.29-</u>	<u>22,920.11-</u>	<u>30.56</u>	<u>0.00</u>	<u>52,079.89-</u>

	FY25/26 Budget	Actual 11/30/2025	Time Elapse 41.92%
Racing Fund 23650 (074)			
PSL	149,234.07	31,625.83	21.19%
Benefits	24,630.33	10,192.41	41.38%
Operation	306,078.54	85,771.41	28.02%
Travel	93,402.45	26,723.74	28.61%
Capital Outlay		3,998.00	0.00%
Total Expenses	573,345.39	158,311.39	27.61%
Pari Mutuel tax-454300	600,000.00	298,035.90	49.67%
License Fees - 474100	45,000.00	7,111.00	15.80%
Racing days fee - 474101	6,700.00	5,950.00	88.81%
Misc reimburse - 474102			
Lab test reimburse - 474103	500.00	440.00	88.00%
Investment Income-481100	-	4,898.72	
Operating Transfer In-493100			
Total Revenue	652,200.00	316,435.62	48.52%

	FY25/26 Budget	Actual 11/30/2025	Time Elapse 41.92%
Administration			
PSL	734,754.21	239,419.67	32.59%
Benefits	283,138.85	81,606.28	28.82%
Operation	746,378.02	300,436.42	40.25%
Travel	35,044.83	9,725.05	27.75%
Capital Outlay	-	-	0.00%
Total Expenses	1,799,315.91	631,187.42	35.08%
Business Fees	700,000.00	418,620.50	59.80%
Annual fee	5,000,000.00	4,150,000.00	83.00%
Investment Income	-	-	-
Reim Non Govt	1,000.00	-	0.00%
Surplus Sales	-	-	-
Total Revenue	5,701,000.00	4,568,620.50	80.14%
Compliance			
PSL	911,026.03	285,234.97	31.31%
Benefits	414,565.30	80,894.00	19.51%
Operation	46,456.24	15,045.60	32.39%
Travel	40,369.03	21,665.47	53.67%
Capital Outlay	-	-	0.00%
Total Expenses	1,412,416.60	402,840.04	28.52%
Enforcement			
PSL	799,593.43	201,976.39	25.26%
Benefits	413,731.11	88,657.13	21.43%
Operation	83,154.00	16,407.09	19.73%
Travel	48,133.83	12,927.17	26.86%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	1,347,612.37	319,967.78	23.74%
IT			
PSL	154,956.56	34,186.11	22.06%
Benefits	29,757.38	7,980.73	26.82%
Operation	269,911.10	9,379.26	3.47%
Travel	7,672.27	642.32	8.37%
Capital Outlay	-	-	0.00%
Total Expenses	462,297.31	52,188.42	11.29%
Licensing			
PSL	246,003.15	49,829.06	20.26%
Benefits	139,478.05	21,576.05	15.47%
Operation	160,843.72	57,148.04	35.53%
Travel	20,300.05	7,796.34	38.41%
Capital Outlay	-	-	0.00%
Total Expenses	566,624.97	136,349.49	24.06%
Commissioners			
PSL	89,544.00	35,568.17	-
Benefits	6,850.00	2,720.97	-
Operation	5,539.98	3,624.57	-
Travel	15,600.00	2,750.90	-
Total Expenses	117,533.98	44,664.61	-
Extra Appropriation			
PSL	-	-	-
Benefits	-	-	-
Operation	403,504.00	-	-
Travel	-	-	-
Total Expenses	403,504.00	-	-

	FY25/26 Budget	Actual 11/30/2025	41.92%
Grand Total Prg 081	Fund 23650		
PSL	2,935,877.38	846,214.37	28.82%
Benefits	1,287,520.69	283,435.16	22.01%
Operation	1,715,787.06	402,040.98	23.43%
Travel	167,120.01	55,507.25	33.21%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	6,109,305.14	1,587,197.76	25.98%
Business Fees	700,000.00	418,620.50	59.80%
Annual Fee	5,000,000.00	4,150,000.00	83.00%
Investment Income	-	-	0.00%
Reim Non Govt	1,000.00	-	0.00%
Surplus Sales	-	-	-
Total Revenue	5,701,000.00	4,568,620.50	80.14%

Fund Summary

23650	
General Cash	10,162,756.77
Liabilities	12,676.36
Fund Balance	10,150,080.41

Self Exclusion fund	
Fund Summary	
23651	
General Cash	28,849.94
Liabilities	-
Fund Balance	28,849.94
Operations	
Other Operating Exp	1,600.00
Revenue	
Fines, Forfeits	23,919.56
Investment Income	140.18
Total Revenue	24,059.74

Information from Workday			
Division	# of FTE	Vacancies	Filled
Admin	10.00	2.00	8.00
Compliance	14.00	1.00	13.00
Enforcement	8.00	1.00	7.00
IT	1.00	-	1.00
Licensing	4.00	1.00	3.00
Total	37.00	5.00	32.00
Commissioner	7.00	1.00	6.00

FY25/26	Actual	Time Elapse
Budget	11/30/2025	41.92%

Track Dist Fund 23620 (088)			
Govt Aid	120,000.00	22,767.43	18.97%
Total Expenses	120,000.00	22,767.43	18.97%
Pari Mutuel tax-454300	75,000.00	22,766.47	30.36%
Investment Income-481100		153.64	0.00%
Total Revenue	75,000.00	22,920.11	30.56%

Fund Summary	23620
General Cash	10,489.23
Liabilities	
Cash balance	10,489.23

Casino Tax Fund 23655 (087)			
Govt Aid	20,000,000.00	5,607,593.81	28.04%
Total Expenses	20,000,000.00	5,607,593.81	28.04%
Gaming Tax 25% - 454320	20,000,000.00	5,607,593.81	28.04%
Total Revenue	20,000,000.00	5,607,593.81	28.04%