



Nebraska Racing & Gaming Commission 2024 Annual Report

<https://racingcommission.nebraska.gov/>



NEBRASKA

Good Life. Great Opportunity.

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NEBRASKA

Good Life. Great Opportunity.



CHAIRMAN
DENNIS LEE
1999-2026



VICE CHAIRMAN
SHANE GRECKEL
2020-2025



COMMISSIONER
JANELL BEVERIDGE
1996-2027



COMMISSIONER
JEFF GALYEN
2010-2026



COMMISSIONER
TONY FULTON
2021-2025



COMMISSIONER
CHRIS STINSON
2023-2025



COMMISSIONER
HELEN ABBOTT FELLER
2024-2028

The Commissioners

Letter from the Commission

Dear Governor Pillen,

This year marked a significant leadership transition within the agency. Executive Director Tom Sage retired in March 2024 after taking a leave of absence in January to spend time with family. In his absence, Compliance Director Casey Ricketts was appointed Interim Executive Director. In October 2024, her appointment was formally approved by Governor Pillen, making her the agency's permanent Executive Director. Ms. Ricketts has been with the agency since August 2022. Additionally, Laurie Holman was appointed Deputy Director in October 2024. She joins us from the Nebraska Legislature, where she served as counsel for the General Affairs Committee and played a key role in the creation of the Nebraska Racetrack Gaming Act.

We are deeply grateful for the dedication and hard work of our staff during this transitional year.

In May 2024, Harrah's Columbus Racetrack and Casino became Nebraska's first permanent casino, a significant milestone for the state. In August, we also approved the opening of a brand-new racetrack facility in Columbus, complete with state-of-the-art amenities.

Also in August 2024, Warhorse Gaming Omaha opened phase one of its permanent casino, featuring 786 gaming positions and 16 table games. In November 2024, Warhorse Gaming Lincoln completed phase two of its permanent casino, adding 380 gaming positions for a total of 805. This expansion also includes 8 table games and a dedicated parimutuel/sportsbook area.

Throughout 2024, live racing took place at all six racetracks in Nebraska, with a total of 54 live race days, up from 53 in 2023. Fonner Park hosted 31 days, Columbus had 15, Horseman's Park had 1, Legacy Downs had 4, Atokad had 2, and Fairplay Park had 1.

The State of Nebraska received \$29.1 million in Gaming tax of which \$20.4 million was for property tax relief in 2024.

Our agency also underwent its first state audit since becoming the Racing and Gaming Commission. We are grateful to Auditor Foley and his staff for their constructive feedback, which has helped identify areas for improvement. As we continue to grow as an agency, we are committed to ensuring our operations are conducted in the best possible way. We acted swiftly on the auditor's recommendations and implemented necessary changes.

The Nebraska Racing and Gaming Commission looks forward to continuing our work to ensure a safe, fair, and thriving racing and gaming industry in Nebraska.

Thank you
Sincerely,



Executive Director, Casey Ricketts
Nebraska Racing and Gaming Commission



Commission History

1935

A bill was approved to support Nebraska's horse breeding industry. The State Racing Commission was established by this law to regulate and enforce horse racing rules and regulations.

2010

Legislature increased the commission's membership to five members

2020

Nebraska voters approved a constitutional amendment through the initiative petition process and legalized all games of chance at licensed racetrack enclosures.

2021

The legislature passed a bill and renaming the agency to the State Racing and Gaming Commission. Among its other functions, the commission issues licenses under the Nebraska Racetrack Gaming Act. The panel now consists of seven members, all of whom were appointed by the governor and are subject to legislative approval. Each congressional district is represented by one member, while four members serve at-large.

2022


Opened Phase 1 WarHorse Lincoln Casino on September 24th
Opened Elite's Temporary Casino on December 27th

2023

WarHorse Lincoln Casino opened the Sportsbook Catalog in May
Opened Phase 1 Harrah's Columbus Casino on June 12th
Warhorse Omaha Casino opened the Sportsbook Catalog in November

2024

Opened Phase 2 Harrah's Columbus Casino on May 13th
Opened Harrah's Columbus Racetrack in August
Opened Phase 1 WarHorse Omaha Casino on August 6th
Opened Phase 2 WarHorse Lincoln Casino on November 4th





EXECUTIVE DIRECTOR
CASEY RICKETTS



DEPUTY DIRECTOR
LAURIE HOLMAN



DIRECTOR OF ENFORCEMENT
DREW BEHN



LEGAL COUNSEL
RYAN FORREST



DIRECTOR OF COMPLIANCE
SAMANTHA LOWERY



ACCOUNTING MANAGER
RITA PRACHT



H.R. MANAGER
KYLIE HATTEN



I.T. MANAGER
AARON COURTRIGHT

Commission Leadership

HUMAN RESOURCES

In Q1 2024, the commission hired their first HR Manager and ended their contract with Shared Services HR, now providing all HR and payroll services in house. In Q2, the first NRCG Employee Handbook was created as well as the commission's first employee recognition plan. Employee onboarding was streamlined to improve efficiency and enhance the new hire experience. In Q3, An HR Assistant was hired to ensure adequate HR coverage, and to champion employee engagement and recognition initiatives. Also in Q3, a monthly supervisor publication was created to provide necessary and timely information impacting supervisors. In addition to the publication, bimonthly supervisor training launched.

| Departments | Number of Employees |
|-----------------|---------------------|
| Admin | 3 |
| Racing | 4 |
| Investigations | 7 |
| Licensing | 4 |
| Compliance | 9 |
| Sports Wagering | 2 |
| Accounting | 3 |
| Human Resources | 2 |
| I.T. | 2 |

| Commission Hires | 2023 | 2024 |
|------------------|------|------|
| Q1 | 7 | 8 |
| Q2 | 4 | 3 |
| Q3 | 5 | 4 |
| Q4 | 0 | 1 |

Upon participating in the state's employee engagement survey for the first time in 2024, team building and training were identified as focus areas for the commission. As such, HR will be coordinating quarterly team building conversations and working with division leaders on compiling job-specific resources and game-based learning for new hire integration. Employee Handbook 2.0 will launch to ensure language matches the new labor contract. HR will also be assisting commission leadership on any strategic planning activities including the creation of core values. HR department plans to increase employee engagement efforts and explore multiple avenues of communication. HR will continue the monthly supervisor publication and bimonthly training, which has been well received.

INFORMATION TECHNOLOGY

NRGC embarked on a significant digital transformation in 2024, focusing on planning, data collection, and process optimization to begin the implementation of new digital solutions.

- Began development of a new regulatory platform focused on enhancing document and process management, automation, and improved reporting for the NRGC Licensing and Compliance functions.
- Launched a website modernization project focused on providing a more user-friendly, secure, and accessible platform to better support the NRGC's regulatory responsibilities.
- Started audio streaming our commission meetings to enhance transparency and public engagement.

As we focus on launching these solutions in 2025, NRGC IT remains committed to driving innovation and delivering valuable technology solutions that align with our mission and support the needs of our stakeholders.

GAMING LICENSES

During 2024, we reviewed the Gaming and Racing license fees. We looked at the labor, the cost of the programs and reports that are needed to review each license. We will update the fees during our proposed rule change of Title 296 in 2025.

| Gaming Licenses | Current Cost | 2023 | 2024 |
|---------------------------------------|----------------|-----------|-----------|
| Authorized Gaming Operator (AGO) | \$1,000,000.00 | 3 | 4 |
| Authorized Gaming Operator Renewal | \$50,000.00 | 3 | 5 |
| Fingerprint Fee | \$0.00 | 381 | 1822 |
| Gaming-Related Vendor Key Person | \$1,000.00 | 66 | 90 |
| Gaming-Related Key Person Renewal | \$750.00 | 61 | 48 |
| Gaming-Related Vendor Initial | \$5,000.00 | 17 | 9 |
| Gaming-Related Vendor 2nd | \$2,000.00 | 23 | 30 |
| Key Person | \$10,000.00 | 5 | 2 |
| Key Person Renewal | \$2,000.00 | 14 | 19 |
| Level 1 Initial | \$1,000.00 | 20 | 18 |
| Level 1 2nd | \$200.00 | 12 | 17 |
| Level 1 3rd | \$200.00 | 0 | 7 |
| Level 2 Initial | \$150.00 | 511 | 798 |
| Level 2 2nd | \$75.00 | 125 | 175 |
| Level 2 3rd | \$75.00 | 0 | 86 |
| Level 3 Initial | \$50.00 | 367 | 634 |
| Level 3 2nd | \$25.00 | 254 | 138 |
| Level 3 3rd | \$25.00 | 1 | 183 |
| Management Company Gaming Op | \$15,000.00 | 2 | 1 |
| Management Company Key Person | \$15,000.00 | 0 | 0 |
| Management Company Key Person Renewal | \$2,000.00 | 2 | 1 |
| Management Company Key Person 3rd | \$2,000.00 | 0 | 0 |
| Other Key Persons | \$10,000.00 | 1 | 0 |
| Other Key Persons Renewal | \$2,000.00 | 8 | 2 |
| Parent/Holding Company | \$1,000.00 | 27 | 12 |
| Parent/Holding Company Renewal | \$500.00 | 21 | 40 |
| Replacement Fee 1st | \$25.00 | 12 | 38 |
| Replacement 2nd | \$50.00 | 0 | 3 |
| Total Fees Collected-Excluding AGO | | \$523,285 | \$524,495 |

RACING LICENSES



| Racing Licenses | Current Cost | 2023 | 2024 |
|------------------------------|-------------------|------|------|
| Admission Employee | \$15.00 | 18 | 19 |
| Apprentice Jockey | \$50.00 | 2 | 1 |
| Assistant Starter | \$20.00 | 12 | 17 |
| Assistant Trainer | \$40.00 | 13 | 15 |
| Authorized Agent | \$15.00 | 26 | 16 |
| Concession Employee | \$15.00 | 13 | 73 |
| Concession Operator | \$25,\$50, \$100 | 12 | 13 |
| Custodian (Jockey Room) | \$30.00 | 0 | 0 |
| Duplicate License | \$10.00 | 15 | 0 |
| Exercise Rider | \$30.00 | 21 | 23 |
| Family Pass | \$10.00 | 28 | 23 |
| Fingerprint Fee | \$50.00 | 337 | 278 |
| Fingerprint Fee (Commission) | \$0.00 | 9 | 39 |
| Groom (Hotwalker) | \$15.00 | 103 | 137 |
| Horsemen Bookkeeper | \$30.00 | 3 | 1 |
| Jockey | \$50.00 | 24 | 32 |
| Jockey Agent | \$25.00 | 4 | 13 |
| Mutuel Employee | \$20.00 | 80 | 113 |
| National Compact | \$0.00 | 29 | 12 |
| Official | \$30.00 | 11 | 11 |
| Owner | \$30.00 | 303 | 307 |
| Owner/Trainer Combo | \$50.00 | 86 | 71 |
| Partnership | \$15.00 | 83 | 89 |
| Photo-Finish Operator | \$25, \$50, \$100 | 0 | 0 |
| Plater (Horseshoer) | \$30.00 | 9 | 6 |
| Pony Person (Outrider) | \$30.00 | 15 | 18 |
| Security Guard | \$15.00 | 37 | 65 |
| Stable Foreman | \$40.00 | 0 | 0 |
| Stable Name | \$50.00 | 45 | 49 |
| Track Photographer | \$25, \$50, \$100 | 0 | 0 |
| Trainer | \$40.00 | 21 | 35 |
| Valet | \$30.00 | 3 | 5 |
| Veterinarian (Official) | \$0.00 | 1 | 0 |
| Veterinarian (Practicing) | \$25, \$50, \$100 | 4 | 2 |
| Veterinary Assistant | \$20.00 | 0 | 0 |

*Due to the 2024 Audit, we will only be offering the licenses listed here based on our current Racing Rules Title 294

TOTAL FEES COLLECTED

| | |
|----------|----------|
| 2023 | 2024 |
| \$42,000 | \$69,025 |



RACING LICENSES



| Racing Licenses | Current Cost | 2023 | 2024 |
|-----------------------------------|--------------|------|------|
| Admin Services | \$15.00 | 5 | 21 |
| Ambulance Employee | \$15.00 | 12 | 10 |
| Announcer | \$15.00 | 3 | 2 |
| Certified Independent Testing Lab | \$1,000.00 | 2 | 2 |
| Commission Employee | \$0.00 | 37 | 87 |
| Food/Bev Concession Manager | \$25.00 | 1 | 0 |
| Food/Bev Employee | \$15.00 | 84 | 97 |
| Forms/Programs Employee | \$15.00 | 2 | 1 |
| HBPA Employee | \$15.00 | 4 | 5 |
| Maintenance/Cleaning | \$15.00 | 23 | 42 |
| Mutuel Manager | \$20.00 | 1 | 3 |
| NTBA Employee | \$15.00 | 1 | 1 |
| Nurse | \$15.00 | 1 | 1 |
| Outrider | \$30.00 | 4 | 7 |
| Owner/Assistant Trainer | \$50.00 | 3 | 1 |
| Racing Office Employee | \$15.00 | 1 | 4 |
| Video/Photofinish | \$15.00 | 19 | 18 |
| Wagering System Employee | \$15.00 | 4 | 3 |

*The licenses above have been offered until the end of the racing season in 2024. Based on our 2024 audit, these will no longer be offered. All racing licenses will now reflect what is listed in our current Racing Rules Title 294.



INVESTIGATIONS

The year 2024 was a transition year and the start of the racing season presented early obstacles, but the team adapted quickly, ensuring a successful season. Throughout the year, NREG strengthened industry relationships, enhanced regulatory enforcement, and expanded its influence on a national level.

NREG's investigators played a critical role in fostering collaboration with horsemen, particularly at Fonner Park, where improved communication helped build trust between regulators and the racing community. Their hands-on support during the opening of Harrah's Racing and Casino ensured smooth operations, reinforcing NREG's commitment to regulatory excellence.

The commission's involvement in the Organization of Racing Investigators (ORI) provided valuable training opportunities, exposing staff to emerging industry trends and best practices. Investigators assisted the Pennsylvania Racing Commission at major events like the Penn Mile and Pennsylvania Derby, while Investigator Saul Salinas was invited to work the prestigious Breeders' Cup in Del Mar, California. These experiences provided firsthand insight into high-level racing operations, including quarantine protocols, equipment tracking under HISA regulations, and equine injury assessment. The knowledge gained has since been integral into Nebraska's racing oversight practices.

Beyond racing, NREG made significant advancements in case tracking and investigative processes by implementing new systems that improved accuracy, timeliness, and team coordination. Looking ahead to 2025, NREG plans to further enhance investigative efficiency through new records management software and by recruiting highly motivated, goal-oriented officers dedicated to regulatory excellence. Additionally, three investigators will attend the ORI conference to continue their professional development.

With a commitment to continuous improvement, NREG is poised to build on the successes of 2024, strengthen industry partnerships, and uphold Nebraska's reputation for fair, safe, and well-regulated racing and gaming operations.



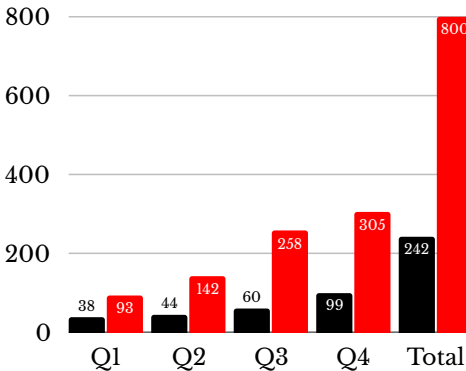
GAMING BACKGROUND COMPLETED

2023
LEVEL 3-367
LEVEL 2-511
LEVEL 1-20
KEY PERSON-66
TOTAL-964

2024
LEVEL 3-634
LEVEL 2-798
LEVEL 1-18
KEY PERSON-50
TOTAL-1,500

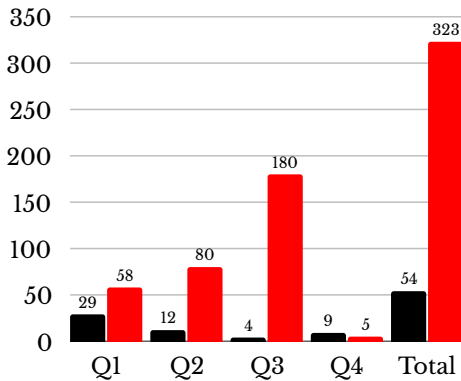
GAMING CASES

■ 2023 ■ 2024



RACING CASES

■ 2023 ■ 2024



COMPLIANCE

In 2024, NRGC reached significant milestones across multiple locations, marking a year of growth and regulatory advancements. Columbus made history in April with the opening of Nebraska’s first permanent casino. Omaha successfully launched phase one, introducing a simulcast area, sportsbook, and table games. The sportsbook catalog also underwent a major overhaul, revamping the catalog to create a more comprehensive document. Lincoln expanded its offerings with the opening of phase two, adding new table games and increasing the size of its simulcast area to accommodate rising demand. Additionally, staff successfully tested nearly 400 machines without Gaming Laboratories International (GLI) assistance, demonstrating operational efficiency.

Annually, the commission reviews the Minimum Internal Control Standards (MICS); in 2024, after getting some experience and including stakeholder input, we revised our MICS in July to better reflect current regulatory framework to remain consistent with other jurisdictions. NRGC hosted a weeklong training with GLI for Investigations and Compliance staff, covering key regulatory topics such as the role of the regulator, wagering types, regulation writing, audits, verification tools, and basic slot math. These developments reflect NRGC’s commitment to maintaining a well-regulated, responsible, and evolving gaming environment.

| 2023 | Jackpots | Complaints | Audits/Violations |
|-------|----------|------------|-------------------|
| Q1 | 12 | 0 | 13 |
| Q2 | 14 | 0 | 14 |
| Q3 | 20 | 2 | 15 |
| Q4 | 22 | 1 | 15 |
| Total | 68 | 3 | 57 |

*Jackpot notifications in 2023 were a minimum of \$15,000 this changed in July 2024 to a minimum of \$50,000

DELIVERIES & SHIPMENTS

| | |
|------|------|
| 2023 | 2024 |
| 290 | 530 |

| 2024 | Jackpots | Complaints | Audits/Violations |
|-------|----------|------------|-------------------|
| Q1 | 25 | 1 | 44 |
| Q2 | 14 | 0 | 40 |
| Q3 | 1 | 2 | 66 |
| Q4 | 1 | 1 | 30 |
| Total | 41 | 4 | 176 |



SPORTS WAGERING

In 2024, Sportsbook Compliance Employee Josh Lubrano attended the Principles of Sports Wagering: Policy and Operations seminar at UNLV's International Center for Gaming Regulation, gaining in-depth training on industry standards and networking with regulators.

Additionally, our Compliance, Finance, and Sportsbook staff participated in the Rocky Mountain Sports Betting Working Group in Colorado, presenting on Nebraska's sports wagering landscape and engaging in discussions on industry trends and challenges. These initiatives reinforce our commitment to maintaining a well-regulated, responsible, and evolving sports wagering environment.

- Reviewed 102 catalog requests
- Approved 97 catalog requests
- Approved 35 Olympic categories
- 5 requests were not approved for not meeting established criteria.
- WarHorse led catalog submissions with 87 requests
- Harrah's had 6 catalog submissions
- Integrity monitoring agency IC360 submitted 4 requests
- 49 soccer-related requests were approved, highlighting the sport's prominence.

TOP WAGERING CATEGORIES

2023

1. NFL-\$4,755,212.00
2. NCAAF-\$4,480,584.78
3. MLB-\$2,179,430.78

2024

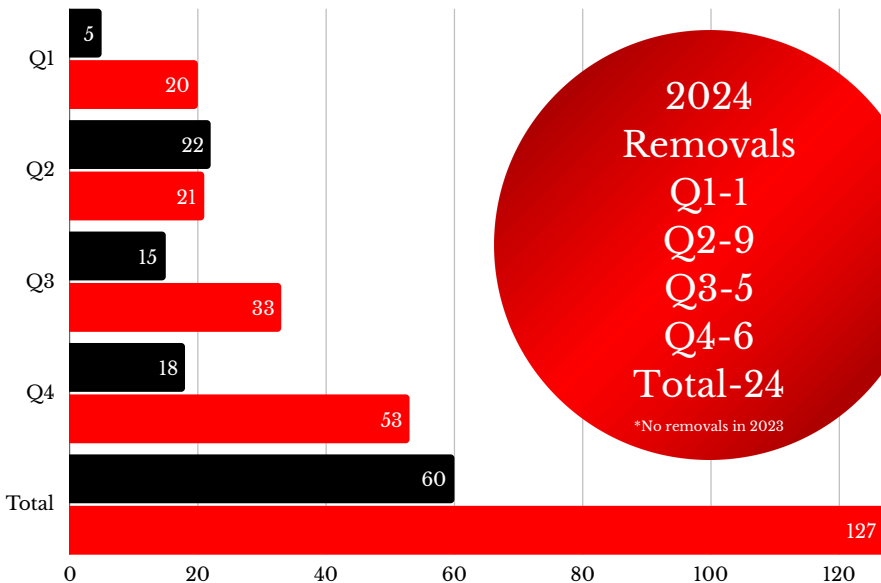
1. NFL-\$12,610,442.31
2. NCAAB-\$8,919,266.81
3. MLB-\$8,257,669.05

| | 2023 | 2024 |
|----------------|----------------|----------------|
| Gaming Revenue | \$1,778,949.52 | \$4,714,041.99 |



2023

2024



SELF-EXCLUSIONS

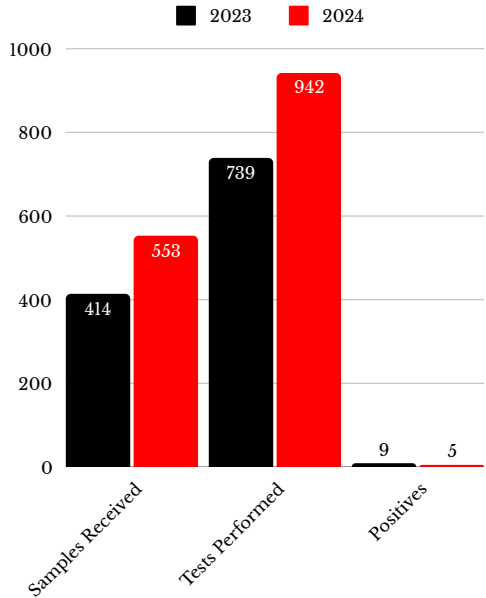
The department successfully streamlined the process for adding individuals to and removing individuals from the Self-Exclusion List by implementing standardized procedures and cross-training staff to enhance efficiency and consistency. Additionally, we have partnered with David Geier, Director of the Nebraska Commission on Problem Gambling, to create a video that is shown to individuals seeking to remove themselves from the self-exclusions list. This will further strengthen our efforts in supporting individuals affected by gambling addiction. This collaboration will ensure that our self-exclusion processes are not only efficient but also aligned with best practices in responsible gambling, providing a more comprehensive support system for those in need.

Looking ahead to 2025, the department plans to further optimize this process by refining current procedures based on real-world application and partnering with the IT department to develop a seamless, paperless online system.

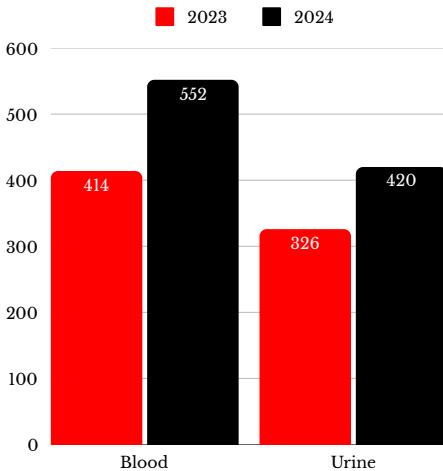
Lab Totals

We continue our partnership with Industrial Laboratories in Denver, Colorado, for the handling and processing of Equine test results. This longstanding collaboration ensures the accurate and timely exchange of critical data, maintaining the highest standards of reliability and efficiency in laboratory testing. Our ongoing contract with Industrial Laboratories in 2025 underscores our commitment to delivering exceptional service and quality to our stakeholders.

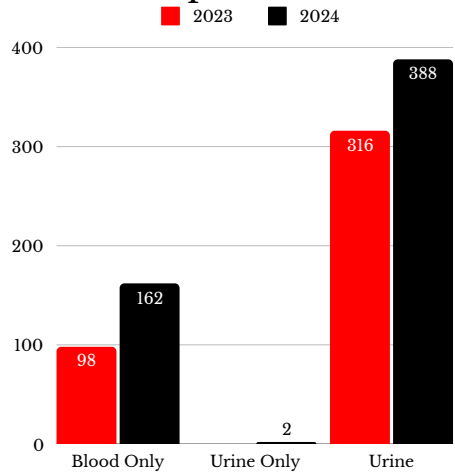
Total Samples



Tests Performed



Samples Received



Vet Records

In 2024, we expanded our team by contracting two experienced veterinarians, including our State Veterinarian, David Radechel. In previous years, we managed with just one veterinarian, but this addition has significantly reduced injuries and fatalities on the racetrack. To further support our operations, we also welcomed three dedicated test barn employees. This strategic growth enhances our ability to provide top-quality care and uphold the highest standards of equine health and welfare. We remain committed to building a skilled and knowledgeable team, ensuring we continue to make a meaningful impact in the field.

| | 2023 | 2024 |
|---------------------|------|------|
| Non-Racing Injuries | 49 | 20 |
| Racing Injuries | 41 | 21 |
| Deaths | 10 | 14 |
| Scratches | 160 | 35 |

In 2025, we are excited to launch a new internship program for students of the Nebraska Veterinary School. This initiative is designed to provide aspiring veterinarians with valuable hands-on experience in the care of large animals. Our goal is to offer students an alternative career path beyond traditional small-animal practice, giving them the opportunity to develop specialized skills in large-animal veterinary care. Through this program, participants will gain real-world experience, work alongside seasoned professionals, and explore the diverse opportunities available in this rewarding field. We look forward to mentoring the next generation of veterinarians and supporting their journey toward a fulfilling career.

7055 SOUTH 1ST STREET
LINCOLN, NEBRASKA 68512

WARHORSE CASINO LINCOLN

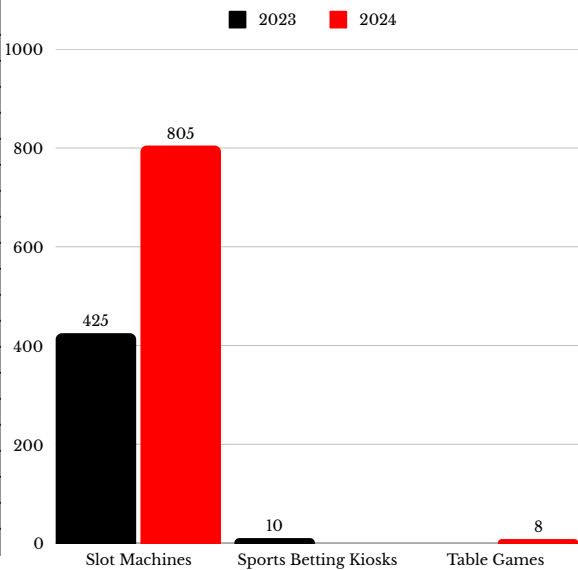
PHASE 2 OPENING DATE
NOVEMBER 4TH 2024

| Jackpots | 2023 | 2024 |
|----------|------|------|
| Q1 | 12 | 13 |
| Q2 | 14 | 11 |
| Q3 | 11 | 0 |
| Q4 | 9 | 0 |

| Gaming Tax | | 2023 YTD | 2024 YTD |
|--|-------|---------------|---------------|
| | | Total | Total |
| Slots - Electronic Gaming Devices (EGD) | | 50,225,779.88 | 55,366,026.11 |
| Electronic Table Games (ETG) | | 0.00 | 430,874.05 |
| Table Games | | 0.00 | 669,233.00 |
| Sports Betting | | 1,310,353.88 | 2,864,994.93 |
| Total Gross Gaming Revenue | | 51,536,133.76 | 59,331,128.09 |
| Calculation of tax due on gross gaming revenue | 20% | 10,307,226.75 | 11,866,225.62 |
| State General Fund | 2.5% | 257,680.67 | 296,655.64 |
| Compulsive Gamblers Assistance Fund | 2.5% | 257,680.67 | 296,655.64 |
| Property Tax Credit Cash Fund | 70% | 7,215,058.73 | 8,306,357.93 |
| City Share | 12.5% | 1,288,403.34 | 1,483,278.20 |
| County Share | 12.5% | 1,288,403.34 | 1,483,278.20 |

*Jackpot notifications in 2023 were a minimum of \$15,000 this changed in July 2024 to a minimum of \$50,000

| 2024 Top Wagering Categories | Handle |
|------------------------------|----------------|
| NFL | \$5,785,630.05 |
| NCAAB | \$5,654,183.72 |
| MLB | \$5,427,612.72 |
| NCAAF | \$4,937,080.92 |
| NBA | \$3,795,530.43 |
| NHL | \$777,011.83 |
| UFC | \$430,184.28 |
| NFL Live | \$316,600.89 |
| England Premier League | \$242,056.23 |
| WNBA | \$190,655.90 |
| NCAAW | \$142,823.19 |
| NCAA | \$140,389.61 |
| Champions League | \$134,593.12 |
| Euro 2024 | \$120,164.02 |
| NCAAB NIT | \$101,899.92 |
| Upcoming Fights | \$92,235.02 |
| Spain La Liga | \$81,463.17 |
| Copa America | \$76,426.62 |
| MLS | \$73,971.77 |
| NFL Preseason | \$68,755.26 |



7055 SOUTH 1ST STREET
LINCOLN, NEBRASKA
LEGACY DOWNS



2023 RACING SCHEDULE
OCTOBER 31ST, 2023

2024 RACING SCHEDULE
SEPTEMBER 20TH 2024-
SEPTEMBER 28TH 2024

| | 2023 | 2024 |
|----------------------------------|--------|-------|
| Race Days | 1 | 4 |
| Official Rulings | 0 | 1 |
| NE Bred Races | 2 | 7 |
| Thoroughbred Wagering (Millions) | \$12.6 | \$9.9 |
| Purses Paid (Thousands) | \$8 | \$282 |

6303 Q STREET
 OMAHA, NEBRASKA 68117

WARHORSE CASINO OMAHA

PHASE 1 OPENING DATE
 AUGUST 6TH 2024
 PROJECTED PHASE 2 OPENING DATE
 AUGUST 2025

2023
 SPORTS BETTING KIOSKS-10
 2024
 JACKPOTS-1
 SLOT MACHINES-786
 TABLE GAMES-16

| 2024 Top Wagering Categories | Handle |
|------------------------------|----------------|
| NFL | \$4,034,512.49 |
| NCAAF | \$3,270,795.89 |
| MLB | \$2,420,517.33 |
| NCAAB | \$2,129,688.39 |
| NBA | \$1,467,431.85 |
| NHL | \$360,974.47 |
| NFL Live | \$218,836.25 |
| UFC | \$218,121.01 |
| WNBA | \$134,327.23 |
| NCAA | \$123,148.08 |
| Upcoming Fights | \$82,059.50 |
| NCAAW | \$69,887.51 |
| Champions League | \$64,768.57 |
| England Premier League | \$57,719.30 |
| Spain La Liga | \$50,000.52 |
| NFL Preseason | \$44,070.13 |
| NCAAB NIT | \$38,629.79 |
| Italy | \$28,868.92 |
| Mexico Liga MX | \$25,645.43 |
| Euro 2024 | \$25,227.85 |

*Jackpot notifications in 2023 were a minimum of \$15,000 this changed in July 2024 to a minimum of \$50,000

| Gaming Tax | | 2023 YTD | 2024 YTD |
|--|-------|------------|---------------|
| | | Total | Total |
| Slots - Electronic Gaming Devices (EGD) | | 0.00 | 26,791,649.12 |
| Electronic Table Games (ETG) | | 0.00 | 584,115.06 |
| Table Games | | 0.00 | 4,027,282.50 |
| Sports Betting | | 223,896.24 | 1,356,831.23 |
| Total Gross Gaming Revenue | | 223,896.24 | 32,759,877.91 |
| Calculation of tax due on gross gaming revenue | 20% | 44,779.25 | 6,551,975.58 |
| State General Fund | 2.5% | 1,119.48 | 163,799.39 |
| Compulsive Gamblers Assistance Fund | 2.5% | 1,119.48 | 163,799.39 |
| Property Tax Credit Cash Fund | 70% | 31,345.47 | 4,586,382.91 |
| City Share | 12.5% | 5,597.41 | 818,996.95 |
| County Share | 12.5% | 5,597.41 | 818,996.95 |

6303 Q STREET
OMAHA, NEBRASKA 68117

HORSEMEN'S PARK



2023 RACING SCHEDULE
OCTOBER 30TH, 2023

2024 RACING SCHEDULE
SEPTEMBER 29TH 2024

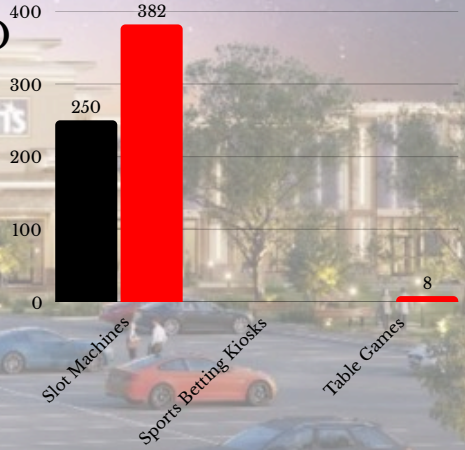
| | 2023 | 2024 |
|----------------------------------|--------|--------|
| Race Days | 1 | 1 |
| Official Rulings | 0 | 0 |
| NE Bred Races | 1 | 1 |
| Thoroughbred Wagering (Millions) | \$12.6 | \$14.8 |
| Purses Paid (Thousands) | \$7 | \$8.5 |

5944 HOWARD BLVD
COLUMBUS, NEBRASKA 68601

HARRAH'S CASINO COLUMBUS

PERMANENT OPENING DATE
MAY 17TH 2024

■ 2023 ■ 2024



| 2024 Top Wagering Categories | Handle |
|------------------------------|--------------|
| NCAAF | \$711,390.00 |
| NFL | \$646,765.00 |
| MLB | \$409,539.00 |
| NBA | \$159,920.00 |
| NCAA Basketball | \$51,620.00 |
| NHL | \$32,709.00 |
| WNBA | \$13,797.00 |
| NCAA Baseball | \$13,521.00 |
| NFL Pre-Season | \$13,149.00 |
| Mexican Liga MX | \$12,857.00 |

| Jackpots | 2023 | 2024 |
|----------|------|------|
| Q1 | 12 | 5 |
| Q2 | 0 | 2 |
| Q3 | 3 | 1 |
| Q4 | 4 | 0 |

*Jackpot notifications in 2023 were a minimum of \$15,000 this changed in July 2024 to a minimum of \$50,000

| Gaming Tax | | 2023 YTD | 2024 YTD |
|--|-------|--------------|---------------|
| | | Total | Total |
| Slots - Electronic Gaming Devices (EGD) | | 7,047,997.72 | 16,343,519.74 |
| Electronic Table Games (ETG) | | 332,921.61 | 569,586.53 |
| Table Games | | 0.00 | 1,118,306.00 |
| Sports Betting | | 0.00 | 219,764.07 |
| Total Gross Gaming Revenue | | 7,380,919.33 | 18,251,176.34 |
| Calculation of tax due on gross gaming revenue | 20% | 1,476,183.87 | 3,650,235.27 |
| State General Fund | 2.5% | 36,904.60 | 91,255.88 |
| Compulsive Gamblers Assistance Fund | 2.5% | 36,904.60 | 91,255.88 |
| Property Tax Credit Cash Fund | 70% | 1,033,328.71 | 2,555,164.69 |
| City Share | 12.5% | 0.00 | 391,881.17 |
| County Share | 12.5% | 369,045.97 | 520,677.64 |

5944 HOWARD BLVD
 COLUMBUS, NEBRASKA 68601
COLUMBUS EXPOSITION & RACING



2023 RACING SCHEDULE
SEPTEMBER 30TH, 2023-
OCTOBER 29TH, 2023

2024 RACING SCHEDULE
AUGUST 16TH 2024-
SEPTEMBER 15TH 2024

| | 2023 | 2024 |
|----------------------------------|-------|-------|
| Race Days | 11 | 14 |
| Official Rulings | 6 | 5 |
| NE Bred Races | 8 | 18 |
| Thoroughbred Wagering (Millions) | \$2.9 | \$2.4 |
| Purses Paid (Thousands) | \$464 | \$520 |

700 E STOLLEY PARK ROAD
 GRAND ISLAND, NEBRASKA 68801

*Jackpot notifications in 2023 were a minimum of \$15,000 this changed in July 2024 to a minimum of \$50,000

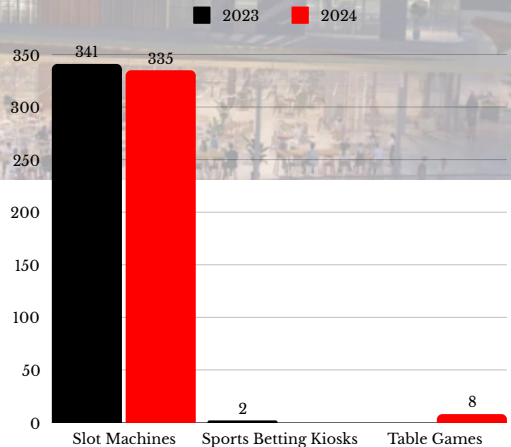
ELITE CASINO GRAND ISLAND

GRAND ISLAND
 CASINO RESORT

PROJECTED PHASE 2 OPENING DATE
 MARCH 2025

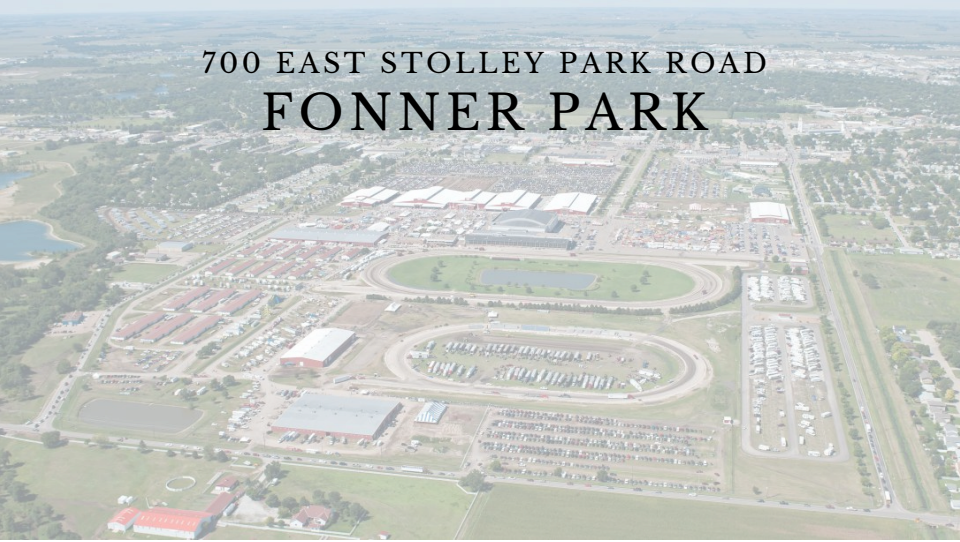
| Jackpots | 2023 | 2024 |
|----------|------|------|
| Q1 | 0 | 7 |
| Q2 | 5 | 1 |
| Q3 | 6 | 0 |
| Q4 | 9 | 0 |

| 2024 Top Wagering Categories | Handles |
|------------------------------|----------------|
| NFL | \$2,143,534.77 |
| MLB | \$1,683,661.44 |
| NCAA Football | \$1,559,837.21 |
| NCAA Basketball | \$1,049,517.23 |
| NBA | \$962,861.96 |
| NHL | \$158,619.88 |
| UFC | \$158,127.11 |
| International Soccer | \$105,482.20 |
| WNBA | \$40,446.93 |
| Boxing | \$40,263.52 |
| EPL | \$33,324.48 |
| Golf | \$27,763.64 |
| EUFA | \$24,588.77 |
| NCAA Women's Basketball | \$23,790.38 |
| NCAA Baseball | \$17,248.48 |
| CFL | \$11,638.81 |
| Auto Racing | \$10,798.50 |
| US Soccer | \$9,807.17 |
| Olympics | \$4,057.33 |
| UFL | \$1,085.26 |



| Gaming Tax | | 2023 YTD | 2024 YTD |
|--|-------|----------------------|----------------------|
| | | Total | Total |
| Slots - Electronic Gaming Devices (EGD) | | 27,840,903.22 | 30,460,581.57 |
| Electronic Table Games (ETG) | | 1,108,115.46 | 1,194,824.71 |
| Table Games | | 732,724.00 | 3,412,304.00 |
| Sports Betting | | 244,699.40 | 272,451.76 |
| Total Gross Gaming Revenue | | 29,926,442.08 | 35,340,162.04 |
| Calculation of tax due on gross gaming revenue | 20% | 5,985,288.42 | 7,068,032.41 |
| State General Fund | 2.5% | 149,632.21 | 176,700.81 |
| Compulsive Gamblers Assistance Fund | 2.5% | 149,632.21 | 176,700.81 |
| Property Tax Credit Cash Fund | 70% | 4,189,701.89 | 4,947,622.69 |
| City Share | 12.5% | 748,161.05 | 883,504.05 |
| County Share | 12.5% | 748,161.05 | 883,504.05 |

700 EAST STOLLEY PARK ROAD
FONNER PARK



2023 RACING SCHEDULE
FEBRUARY 10TH, 2023-MAY
20TH, 2023

2024 RACING SCHEDULE
FEBRUARY 17TH 2024-
MAY 4TH 2024

| | 2023 | 2024 |
|----------------------------------|--------|--------|
| Race Days | 42 | 31 |
| Official Rulings | 12 | 12 |
| NE Bred Races | 55 | 48 |
| Thoroughbred Wagering (Millions) | \$12.2 | \$10.4 |
| Purses Paid (Million) | \$0.1 | \$2.5 |

HIGHWAY 77
SOUTH SIOUX CITY, NEBRASKA 68776

ATOKAD PARK



2023 RACING SCHEDULE
JUNE 3RD, 2023-JUNE 4TH, 2023

2024 RACING SCHEDULE
MAY 10TH 2024-MAY 11TH 2024

| | 2023 | 2024 |
|----------------------------------|--------|--------|
| Race Days | 2 | 2 |
| Official Rulings | 0 | 0 |
| NE Bred Races | 4 | 4 |
| Thoroughbred Wagering (Millions) | \$0.03 | \$0.14 |
| Purses Paid (Thousands) | \$45 | \$45 |



HASTINGS

BRED FOR EXCITEMENT

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1501 S BURLINGTON AVENUE
HASTINGS, NEBRASKA 68901

FAIRPLAY PARK

2023 RACING SCHEDULE
APRIL 6TH, 2023

2024 RACING SCHEDULE
APRIL 18TH 2024

| | 2023 | 2024 |
|-----------------------------------|-------|--------|
| Race Days | 1 | 1 |
| Official Rulings | 0 | 0 |
| NE Bred Races | 1 | 1 |
| Quarter Horse Wagering (Millions) | \$2.9 | \$0.16 |
| Purses Paid (Thousands) | \$7.5 | \$28 |

RACING & GAMING TAX

Up until 2024, Accounting & Finance Manager, Rita Pracht was the sole member of the accounting department, single-handedly managing all financial duties across all locations.

To strengthen the department and improve financial processes, NRCG welcomed two new employees in 2024—Val Kirkman as an Accountant I and Ari Saltzman as an Auditor. Their addition marked a significant milestone in enhancing the department's capacity to manage financial oversight more efficiently.

With the assistance of other jurisdictions and gaming specialists, NRCG has begun developing a structured casino auditing process to reinforce compliance and financial integrity. This initiative will help establish more rigorous financial monitoring, ensuring adherence to regulatory standards while improving transparency and accountability.

Looking ahead to 2025, the department will continue refining and implementing the auditing framework while updating policies and procedures to align with best practices. These ongoing efforts underscore NRCG's commitment to maintaining a strong financial foundation, enhancing regulatory oversight, and adapting to the evolving demands of Nebraska's gaming and racing industry.

| TOTAL OF ALL LOCATIONS | | | |
|--|-------|---------------|-----------------|
| | | 2023 YTD | 2024 YTD |
| Slots - Electronic Gaming Devices (EGD) | | 85,114,680.82 | 128,961,776.54 |
| Electronic Table Games (ETG) | | 1,441,037.07 | 2,779,400.35 |
| Table Games | | 732,724.00 | 9,227,125.50 |
| Sports Betting | | 1,778,949.52 | 4,714,041.99 |
| Total Gross Gaming Revenue | | 89,067,391.41 | 145,682,344.38 |
| Calculation of tax due on gross gaming revenue | 20% | 17,813,478.28 | 29,136,468.88 |
| State General Fund | 2.5% | 445,336.96 | 728,411.72 |
| Compulsive Gamblers Assistance Fund | 2.5% | 445,336.96 | 728,411.72 |
| Property Tax Credit Cash Fund | 70% | 12,469,434.80 | 20,395,528.21 |
| City Share | 12.5% | 2,042,161.80 | 3,577,660.38 |
| County Share | 12.5% | 2,411,207.77 | 3,706,456.84 |
| Live Meet | | \$5,282,319 | \$4,996,881 |
| Intrastate | | \$617,176 | \$628,769.70 |
| Interstate | | \$37,534,859 | \$32,012,422.60 |
| NRCG Received | | \$340,598.08 | \$524,965.33 |

*NRCG now receives 2% tax on the parimutuel handle from the horsemen. This tax was previously .64% from January-June 2023. Then it increased to 1% from July-June 2024. The 2% tax will remain until June 2024 until it is reevaluated.



Nebraska Racing and Gaming Commission

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