

## 2019 Annual Report

## NEBR^SK^

## Good Life. Great Service.

DEPARTMENT OF REVENUE

## Charitable Gaming proceeds benefit nonprofit organizations across Nebbiaska. $^{2}$

In compliance with Neb. Rev. Stat. § 9-1,101, this report summarizes tax revenues received from charitable gaming activities in Nebraska, as well as the expenses incurred in the administration and enforcement of the various charitable gaming acts.

Total dollars wagered on charitable gaming activities for FY2018-19 were $\$ 294.8$ million, a $2.1 \%$ increase from FY2017-18, when approximately $\$ 288.7$ million was wagered.

Tax receipts from all charitable gaming activities for FY2018-19 were $\$ 6$ million, a 2.0\% increase from FY2017-18.

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## Fiscal Year Summary

## July 1, 2018 to June 30, 2019

## Revenue, Budget, and Expenditures

The regulation and enforcement activities of the Charitable Gaming Division are self-supported by $40 \%$ of the taxes collected from bingo, pickle card, keno, and lottery/raffle activities, and a portion of the biennial license fees. On or before November 1 of each year, \$50,000 is transferred from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund if funds are available. The remaining $60 \%$ of taxes and other licensing fees are credited to the General Fund.

Revenue for the Charitable Gaming Operations Cash Fund and the General Fund from July 1, 2018, through June 30, 2019, was as follows:

## Revenue

| Receipt Type | General Fund | Cash Fund | Total |
| :--- | :---: | ---: | ---: |
| Tax Revenue | $\$ 3,567,150$ | $\$ 2,385,809$ | $\$ 5,952,959$ |
| Fee Revenue $^{1}$ | 81,650 | 45,740 | 127,390 |
| Other Revenue (Primarily Interest) |  | 48,352 | 48,352 |
| Total Revenue | $\mathbf{\$ 3 , 6 4 8 , 8 0 0}$ | $\mathbf{\$ 2 , 4 7 9 , 9 0 1}$ | $\mathbf{\$ 6 , 1 2 8 , 7 0 1}$ |

## Budget and Expenditures - Finance

| Expenditure Type | Budgeted <br> Amount $^{2}$ | Actual <br> Expenditure $^{3}$ |
| :--- | ---: | ---: |
| Personal Services (Personnel) | $\$ 1,035,063$ |  |
| Salaries | $\boxed{383,092}$ | $\$ 43,084$ |
| Benefits | $\$ 1,418,155$ | 293,149 |
| Total Personal Services | 239,742 | $\$ 1,136,233$ |
| Operating Expenses | 46,646 | 204,026 |
| Travel Expenses | 22,519 | 52,633 |
| Capital Outlay | $\mathbf{\$ 1 , 7 2 7 , 0 6 2}$ | 88,935 |
| Total Charitable Gaming Expenses |  | $\mathbf{\$ 1 , 4 8 1 , 8 2 7}$ |

[^0]
# Fiscal Year Summary July 1, 2018 to June 30, 2019 

## Charitable Gaming Activities

## Licensing

The number of licenses issued by type can be found on page 6 and includes a comparison to the prior reporting period.
Licensing actions for the reporting period were as follows:
License application denials resolved by failure to contest within 30 days .................. 3
License revoked per Tax Commissioner's Order......................................................... 0
Administrative Fines assessed..................................................................................... 5
Temporary Pickle Card Operator licenses granted .................................................... 17
Financial Compliance and Review
Bingo, pickle card, and lottery/raffle annual reports ................................................ 760
Organizations not filing timely annual reports ........................................................ 129
Keno annual reports ................................................................................................. 180
Field audits of bingo, pickle card, keno ..................................................................... 50
Annual report shortages or audited losses ............................................................... 44
Charitable Gaming Inspections
Mechanical Amusement Device (MAD) inspections ............................................1,115
Annual report reviews and filing follow-ups .........................................................1,001
Pickle card operator inspections .............................................................................. 368
Keno compliance inspections ................................................................................ 339
Administrative contacts and inquiries ...................................................................... 872
Organization pickle card inspections .......................................................................... 52
Organizational Bingo game inspections ..................................................................... 22
Educational presentations to gaming licensees or potential licensees ..................... 13
Organization lottery and raffle inspections........................................................................ 9
Charitable Gaming Investigations
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# Wagering <br> <br> Summary of Gaming Dollars Wagered, Taxes, and Fees 

 <br> <br> Summary of Gaming Dollars Wagered, Taxes, and Fees}

Gaming Dollars Wagered

|  | FYE 6/2019 | FYE 6/2018 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: |
| County/City Lottery (Keno) | $\$ 264,418,589$ | $\$ 256,873,899$ | $\$ 7,544,690$ | $2.94 \%$ |
| Pickle Cards | $16,654,331$ | $17,890,610$ | $(1,236,279)$ | $(6.91 \%)$ |
| Bingo | $5,406,209$ | $5,393,144$ | 13,065 | $.24 \%$ |
| Lottery/Raffle | $8,339,876$ | $8,591,873$ | $(251,997)$ | $(2.93 \%)$ |
| Total Dollars Wagered | $\mathbf{\$ 2 9 4 , 8 1 9 , 0 0 5}$ | $\mathbf{\$ 2 8 8 , 7 4 9 , 5 2 6}$ | $\mathbf{\$ 6 , 0 6 9 , 4 7 9}$ | $2.10 \%$ |

Gaming Tax Revenue

|  | FYE 6/2019 | FYE 6/2018 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: |
| County/City Lottery (Keno) $^{1}$ | $\$ 5,288,372$ | $\$ 5,137,478$ | $\$ 150,894$ | $2.94 \%$ |
| Pickle Cards $^{2}$ | 397,526 | 426,832 | $(29,306)$ | $(6.87 \%)$ |
| Bingo $^{3}$ | 162,187 | 161,795 | 392 | $.24 \%$ |
| Lottery/Raffle $^{1}$ | 166,797 | 171,838 | $(5,041)$ | $(2.93 \%)$ |
| Total Tax Revenue | $\mathbf{\$ 6 , 0 1 4 , 8 8 2}$ |  |  |  |

Gaming License Fees

|  | FYE 6/2019 | FYE 6/2018 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: | ---: |
| Cash Fund | $\$ 58,430$ | $\$ 97,290$ | $(\$ 38,860)$ | $(39.94 \%)$ |
| General Fund | $\mathbf{\$ 5 , 8 5 0}$ | 223,976 | $(138,126)$ | $(61.67 \%)$ |
| Total License Fees | $\mathbf{\$ ~ 1 4 4 , 2 8 0}$ | $\mathbf{\$ ~ 3 2 1 , 2 6 6}$ | $(176,986)^{5}$ | $(55.09 \%)^{5}$ |
|  |  |  |  |  |
| Total Taxes and License Fees | $\mathbf{\$ 6 , 1 5 9 , 1 6 2}$ | $\mathbf{\$ 6 , 2 1 9 , 2 0 9}$ | $\mathbf{( \$ 6 0 , 0 4 7 )}$ | $(0.97 \%)$ |

${ }^{1} 2 \%$ of gross proceeds
${ }^{2} 10 \%$ of definite profit
${ }^{3} 3 \%$ of gross receipts
${ }^{4}$ Based upon taxes reported on tax returns filed for FY2018-2019 reporting periods. The actual tax revenue on a cash basis for FY2018-2019 was $\$ 5,952,959$ (difference is due to a 30 -day filing offset).
${ }^{5}$ Decrease is attributable to biennial licensing cycle.

## Wagering <br> Gross Wagering by County

| County | Bingo |  | Pickle Cards |  | Lottery/Raffle |  | Keno |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FYE 6/2019 | FYE 6/2018 | FYE 6/2019 | FYE 6/2018 | FYE 6/2019 | FYE 6/2018 | FYE 6/2019 | FYE 6/2018 | FYE 6/2019 | FYE 6/2018 |
| Adams | \$ 156,452 | \$ 118,558 | \$ 363,915 | \$ 477,275 | \$ 225,034 | \$ 206,473 | \$ 3,111,778 | \$ 3,111,884 | \$ 3,857,179 | \$ 3,914,190 |
| Antelope |  |  |  | 5,970 | 151,712 | 163,242 | 809,555 | 747,326 | 961,267 | 916,538 |
| Arthur |  |  |  |  | No Acti | t $y$ |  |  |  |  |
| Banner |  |  |  |  | No Acti |  |  |  |  |  |
| Blaine |  |  |  |  | No Acti |  |  |  |  |  |
| Boone |  |  | 20,797 | 56,340 | 166,152 | 159,017 | 481,117 | 234,230 | 668,066 | 449,587 |
| Box Butte | 84,396 | 68,703 | 73,164 | 72,844 | 38,405 | 46,950 | 188,678 | 275,274 | 384,643 | 463,771 |
| Boyd |  |  |  |  | No Acti |  |  |  |  |  |
| Brown | 3,843 | 4,448 | 10,195 | 11,880 |  | 12,130 | 300,466 | 377,743 | 314,504 | 406,201 |
| Buffalo | 132,458 | 137,684 | 828,780 | 687,877 | 172,365 | 127,190 | 7,334,581 | 6,543,555 | 8,468,184 | 7,496,306 |
| Burt |  |  | 39,210 | 34,930 | 10,515 | 11,850 | 282,147 | 258,278 | 331,872 | 305,058 |
| Butler |  |  | 25,740 | 29,377 | 115,861 | 132,946 | 237,020 | 217,282 | 378,621 | 379,605 |
| Cass | 12,942 | 20,561 | 332,789 | 358,297 | 43,034 | 57,664 | 3,087,001 | 3,132,002 | 3,475,766 | 3,568,524 |
| Cedar | 1,610 | 1,648 |  |  | 316,804 | 247,053 | 72,914 | 87,320 | 391,328 | 336,021 |
| Chase |  |  | 4,598 |  | 7,500 |  | 137,613 | 122,271 | 149,711 | 122,271 |
| Cherry | 5,510 | 6,545 | 280,990 | 363,510 |  |  | 25,790 | 19,555 | 312,290 | 389,610 |
| Cheyenne | 19,860 | 17,506 | 179,305 | 178,726 | 33,409 | 32,592 | 1,135,662 | 1,060,931 | 1,368,236 | 1,289,755 |
| Clay |  |  | 21,578 | 31,887 | 30,000 | 32,698 | 611,835 | 550,277 | 663,413 | 614,862 |
| Colfax | 45,757 | 49,548 | 30,663 | 32,971 | 76,861 | 74,941 | 649,163 | 631,256 | 802,444 | 788,716 |
| Cuming |  |  | 202,653 | 256,313 | 120,895 | 218,550 | 230,023 | 237,406 | 553,571 | 712,269 |
| Custer | 6,180 | 7,435 | 10,205 | 10,830 | 47,700 | 57,940 | 494,983 | 231,175 | 559,068 | 307,380 |
| Dakota | 6,006 |  | 187,772 | 139,770 | 65,623 | 66,409 | 1,073,655 | 972,304 | 1,333,056 | 1,178,483 |
| Dawes | 1,766 | 1,196 |  |  | 40,000 | 30,000 | 203,780 | 239,600 | 245,546 | 270,796 |
| Dawson | 19,228 | 36,522 | 30,393 | 32,551 | 33,710 |  | 1,321,237 | 1,027,812 | 1,404,568 | 1,096,885 |
| Deuel |  |  |  |  |  |  | 150,245 | 170,912 | 150,245 | 170,912 |
| Dixon |  |  | 139,940 | 153,057 | 38,310 | 25,790 |  |  | 178,250 | 178,847 |
| Dodge | 14,986 | 18,905 | 657,431 | 832,336 | 134,965 | 175,080 | 6,355,770 | 5,587,376 | 7,163,152 | 6,613,697 |
| Douglas | 1,966,124 | 1,852,785 | 3,955,864 | 4,025,707 | 2,255,674 | 2,483,428 | 101,502,330 | 97,305,143 | 109,679,992 | 105,667,063 |
| Dundy |  |  |  |  | No Acti |  |  |  |  |  |
| Fillmore | 8,114 | 8,743 | 222,786 | 213,305 | 81,270 | 66,010 | 570,998 | 751,297 | 883,168 | 1,039,355 |
| Franklin |  |  |  |  |  | 5,580 | 53,624 | 15,169 | 53,624 | 20,749 |
| Frontier |  |  | 23,820 | 18,120 |  |  | 104,292 | 146,037 | 128,112 | 164,157 |
| Furnas |  |  | 13,968 | 9,975 | 14,935 | 14,290 | 2,987 | 33,520 | 31,890 | 57,785 |
| Gage | 32,217 | 28,033 | 198,096 | 178,608 | 15,075 |  | 1,175,804 | 1,484,198 | 1,421,192 | 1,690,839 |
| Garden |  |  | 8,970 |  | 12,650 | 16,340 | 19,108 | 16,044 | 40,728 | 32,384 |
| Garfield |  |  | 51,840 | 34,560 | 21,680 | 34,250 |  |  | 73,520 | 68,810 |
| Gosper |  |  |  |  | 4,000 | 4,460 | 54,559 | 45,362 | 58,559 | 49,822 |
| Grant |  |  |  |  | No Acti |  |  |  |  |  |
| Greeley |  |  |  |  | 21,030 | 28,434 | 756,318 | 764,995 | 777,348 | 793,429 |
| Hall | 390,111 | 314,138 | 1,125,570 | 1,409,899 | 219,524 | 197,018 | 7,270,322 | 8,213,834 | 9,005,527 | 10,134,889 |
| Hamilton |  |  | 159,540 | 133,252 | 10,278 | 8,957 | 1,128 | 39,939 | 170,946 | 182,148 |
| Harlan |  |  | 33,910 | 73,825 |  | 9,120 | 212,750 | 214,313 | 246,660 | 297,258 |
| Hayes |  |  |  |  | 22,100 |  |  |  | 22,100 |  |
| Hitchcock |  |  | 31,800 | 25,845 | 9,812 | 12,299 | 45,211 | 51,145 | 86,823 | 89,289 |
| Holt |  |  | 108,675 | 60,773 | 158,890 | 106,025 | 513,737 | 457,939 | 781,302 | 624,737 |
| Hooker |  |  |  |  | 15,000 | 15,000 |  |  | 15,000 | 15,000 |
| Howard |  |  | 35,469 | 50,703 | 175,720 | 194,750 | 695,965 | 679,668 | 907,154 | 925,121 |

Wagering
Gross Wagering by County (continued)

| County | Bingo |  | Pickle Cards |  | Lottery/Raffle |  | Keno |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FYE 6/2019 | FYE 6/2018 | FYE 6/2019 | FYE 6/2018 | FYE 6/2019 | FYE 6/2018 | FYE 6/2019 | FYE 6/2018 | FYE 6/2019 | FYE 6/2018 |
| Jefferson | 12,553 | 14,555 | 131,409 | 143,627 | 12,620 | 19,950 | 348,829 | 377,915 | 505,411 | 556,047 |
| Johnson | 2,675 | 4,693 |  |  |  | 14,100 | 360,207 | 468,873 | 362,882 | 487,666 |
| Kearney |  |  | 104,160 | 145,896 | 60,818 | 82,384 |  |  | 164,978 | 228,280 |
| Keith | 30,533 | 17,855 | 90,807 | 144,840 |  |  | 842,440 | 924,541 | 963,780 | 1,087,236 |
| Keya Paha |  |  |  |  | No Acti |  |  |  |  |  |
| Kimball |  |  | 3,975 | 6,030 | 44,700 | 49,550 | 421,326 | 421,280 | 470,001 | 476,860 |
| Knox | 4,057 | 4,309 |  |  | 86,770 | 80,747 | 293,559 | 144,981 | 384,386 | 230,037 |
| Lancaster | 1,075,215 | 1,226,405 | 3,212,462 | 3,286,045 | 831,196 | 1,008,381 | 48,327,001 | 45,122,042 | 53,445,874 | 50,642,873 |
| Lincoln | 51,814 | 84,403 | 621,816 | 578,393 | 104,395 | 109,380 | 5,581,965 | 5,649,612 | 6,359,990 | 6,421,788 |
| Logan |  |  |  | 2,196 |  |  |  |  |  | 2,196 |
| Loup |  |  |  | 11,633 |  |  |  |  |  | 11,633 |
| Madison | 134,377 | 114,444 | 356,788 | 368,511 | 290,708 | 308,949 | 5,203,328 | 5,431,371 | 5,985,201 | 6,223,275 |
| McPherson |  |  |  |  | No Acti | ity |  |  |  |  |
| Merrick |  |  | 72,223 | 74,147 | 15,795 | 12,870 | 333,209 | 280,632 | 421,227 | 367,649 |
| Morrill |  |  |  |  |  |  | 439,774 | 493,336 | 439,774 | 493,336 |
| Nance | 5,116 | 6,589 | 26,090 | 34,438 | 19,800 | 10,000 | 469,698 | 214,379 | 520,704 | 265,406 |
| Nemaha | 7,562 | 8,299 | 4,320 | 4,320 |  |  | 101,483 | 84,877 | 113,365 | 97,496 |
| Nuckolls |  |  | 11,700 | 25,200 | 59,250 | 21,156 | 453,061 | 529,159 | 524,011 | 575,515 |
| Otoe |  |  | 77,800 | 75,060 | 16,550 | 15,595 | 1,072,605 | 1,155,368 | 1,166,955 | 1,246,023 |
| Pawnee | 1,876 | 1,992 |  |  |  |  |  |  | 1,876 | 1,992 |
| Perkins |  |  |  |  |  |  | 399,503 | 220,645 | 399,503 | 220,645 |
| Phelps |  |  | 60,833 | 43,968 | 5,293 | 6,470 | 150,873 | 158,464 | 216,999 | 208,902 |
| Pierce | 5,756 | 4,844 | 47,250 | 67,478 | 149,700 | 11,075 | 156,388 | 241,755 | 359,094 | 325,152 |
| Platte | 224,691 | 232,002 | 450,698 | 495,824 | 609,457 | 674,002 | 5,157,062 | 5,403,189 | 6,441,908 | 6,805,017 |
| Polk |  |  | 70,500 | 111,876 |  |  | 14,970 | 53,472 | 85,470 | 165,348 |
| Red Willow | 53,749 | 64,010 | 135,078 | 176,750 | 58,185 | 68,248 | 1,401,465 | 1,178,438 | 1,648,477 | 1,487,446 |
| Richardson |  |  | 13,048 | 48,065 | 164,020 | 58,415 | 234,412 | 201,849 | 411,480 | 308,329 |
| Rock |  |  |  |  | No Activ |  |  |  |  |  |
| Saline | 9,430 | 9,128 | 176,760 | 226,771 | 89,514 | 107,225 | 1,115,503 | 775,560 | 1,391,207 | 1,118,684 |
| Sarpy | 597,128 | 655,131 | 420,558 | 619,662 | 212,604 | 242,133 | 40,895,814 | 40,991,640 | 42,126,104 | 42,508,566 |
| Saunders | 8,969 | 9,867 | 170,605 | 187,355 | 90,863 | 150,054 | 1,394,073 | 1,420,563 | 1,664,510 | 1,767,839 |
| Scotts Bluff | 250,248 | 217,278 | 371,138 | 500,064 | 145,160 | 177,980 | 5,796,603 | 6,544,365 | 6,563,149 | 7,439,687 |
| Seward |  |  | 112,342 | 99,337 | 53,670 | 45,450 | 66,504 | 32,449 | 232,516 | 177,236 |
| Sheridan |  |  | 24,444 | 10,957 | 27,455 | 39,296 | 14,559 | 31,062 | 66,458 | 81,315 |
| Sherman | 8,295 | 8,515 | 47,419 | 45,959 | 24,900 |  | 45,284 | 39,299 | 125,898 | 93,773 |
| Sioux |  |  |  |  | No Acti |  |  |  |  |  |
| Stanton |  |  | 23,449 | 25,950 |  |  |  |  | 23,449 | 25,950 |
| Thayer |  |  |  |  | 45,821 | 7,226 | 8,756 | 21,159 | 54,577 | 28,385 |
| Thomas |  |  |  |  | No Acti | ity |  |  |  |  |
| Thurston |  |  |  |  | No Acti |  |  |  |  |  |
| Valley | 14,605 | 15,867 | 20,070 | 10,350 | 37,350 |  | 188,931 | 159,828 | 260,956 | 186,045 |
| Washington |  |  | 93,394 | 33,222 | 62,368 | 61,607 | 1,074,979 | 1,137,515 | 1,230,741 | 1,232,344 |
| Wayne |  |  | 87,711 | 97,468 | 82,316 | 92,430 | 263,804 | 307,897 | 433,831 | 497,795 |
| Webster |  |  |  |  | 7,200 | 13,365 | 83,922 | 126,981 | 91,122 | 140,346 |
| Wheeler |  |  |  |  |  |  | 88,467 | 104,670 | 88,467 | 104,670 |
| York |  |  | 205,058 | 187,905 | 24,905 | 29,359 | 344,086 | 370,361 | 574,049 | 587,625 |
| TOTAL | \$5,406,209 | \$5,393,144 | \$ 16,654,331 | \$ 17,890,610 | \$8,339,876 | \$8,591,873 | \$264,418,589 | \$256,873,899 | \$294,819,005 | \$288,749,526 |

## Licensing <br> Licensee Comparison of Current Year to Prior Year

|  | Biennial License Fee | Number of Licenses FYE 6/2019 | Number of Licenses FYE 6/2018 | Net Change |
| :---: | :---: | :---: | :---: | :---: |
| Keno |  |  |  |  |
| Counties, cities, and villages licensed to conduct keno | \$ 100 | 177 | 172 | 5 |
| Keno lottery operators | \$ 500 | 172 | 164 | 8 |
| Keno sales outlet locations (including satellite locations) ${ }^{1}$ | - | 774 | 756 | 18 |
| Keno lottery workers |  | 2,636 | 2,976 | ( 340) |


| Pickle Card |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Organizations licensed to conduct Class I lottery by pickle cards | $\$ 200$ | 132 | 140 | $($ | $8)$ |
| Organizations licensed to conduct Class II lottery by pickle cards | $\$$ | 300 | 175 | 184 | $(18)$ |
| Pickle card operators | $\$ 100$ | 505 | 504 | 1 |  |
| Pickle card operator authorizations |  | - | 599 | 627 | $(28)$ |
| Sales agents | $\$ 100$ | 237 | 252 | $(15)$ |  |

Bingo

| Organizations licensed to conduct Class I bingo | \$ | 30 | 55 | 53 | 2 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Organizations licensed to conduct Class II bingo | \$ | 100 | 10 | 13 | 3) |
| Gaming Managers | \$ | 100 | 13 | 17 | 4) |
| Lessors of commercial bingo halls |  |  | 4 | 4 | 0 |
| Commercial bingo halls | \$ | 200 | 5 | 5 | 0 |


| Lottery/Raffle <br> Organizations licensed to conduct lotteries and raffles | $\$$ | 30 | 408 | 382 | 26 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |

Manufacturers and Distributors

| Manufacturers of bingo equipment and pickle cards | $\$ 3,050$ | 5 | 5 | 0 |
| :--- | :--- | :--- | :--- | :--- |
| Distributors of bingo equipment and pickle cards | $\$ 3,050$ | 3 | 3 | 0 |
| Manufacturer-distributors of keno supplies and equipment | $\$ 1,525$ | 6 | 6 | 0 |

Other Licenses and Permits

| Special Event bingo permits $^{2}$ | $\$$ | 15 | 112 | 101 | 11 |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Pickle card dispensing devices registered |  |  |  |  |  |
|  |  |  |  |  |  |
| Lottery and raffle special permits |  |  |  |  |  |

[^1]
## Licensing <br> Keno Licenses by County

Counties, Cities, \& Villages
FYE 6/2019 FYE 6/2018
Lottery Operators ${ }^{2}$
Sales Outlets FYE 6/2019 FYE 6/2018 FYE 6/2019 FYE 6/2018

| ANTELOPE | 2 | 2 |  |  | 3 | 3 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BLAINE |  | 1 |  |  |  |  |
| BOONE | 4 | 3 |  |  | 6 | 3 |
| BOX BUTTE | 2 | 2 |  |  | 2 | 2 |
| BROWN | 2 | 2 |  |  | 2 | 2 |
| BUFFALO | 3 | 3 | 1 | 1 | 7 | 7 |
| BURT | 2 | 1 |  |  | 3 | 2 |
| BUTLER | 2 | 2 |  |  | 3 | 2 |
| CASS | 7 | 6 | 1 | 1 | 12 | 11 |
| CEDAR | 2 | 2 |  |  | 2 | 2 |
| CHASE | 2 | 2 |  |  | 2 | 2 |
| CHERRY | 1 | 1 | 1 | 1 |  |  |
| CHEYENNE | 3 | 3 | 1 | 1 | 6 | 7 |
| CLAY | 2 | 2 |  |  | 3 | 3 |
| COLFAX | 3 | 3 |  |  | 5 | 5 |
| CUMING | 2 | 2 |  |  | 2 | 2 |
| CUSTER | 2 | 2 |  |  | 3 | 2 |
| DAKOTA | 2 | 2 |  |  | 3 | 3 |
| DAWES | 2 | 2 |  |  | 3 | 3 |
| DAWSON | 1 | 1 |  |  | 7 | 7 |
| DEUEL | 2 | 2 |  |  | 2 | 2 |
| DODGE | 3 | 3 |  |  | 22 | 19 |
| DOUGLAS | 6 | 6 | 17 | 17 | 358 | 362 |
| FILLMORE | 3 | 3 | 1 | 1 | 2 | 2 |
| FRANKLIN | 2 | 1 |  |  | 2 | 1 |
| FRONTIER | 1 | 1 |  |  | 1 | 1 |
| FURNAS | 2 | 2 |  |  |  |  |
| GAGE | 4 | 4 | 1 | 1 | $7$ | 6 |
| GARDEN | 1 | 1 |  |  | 2 | 2 |
| GOSPER | 1 | 1 |  |  |  |  |
| GREELEY | 3 | 3 | 1 | 1 | 2 | 3 |
| HALL | 2 | 2 | 1 | 1 | 9 | 9 |
| HAMILTON | 1 | 1 |  |  | 1 | 1 |
| HARLAN | 1 | 1 |  |  | 1 | 2 |
| HITCHCOCK | 1 | 1 |  |  | 1 | 1 |
| HOLT | 2 | 2 |  |  | 2 | 2 |
| HOWARD | 2 | 2 |  |  | 2 | 2 |
| JEFFERSON | 1 | 1 |  |  | 2 | 2 |
| JOHNSON | 2 | 1 |  |  | 2 | 1 |
| KEITH | 1 | 1 |  |  | 6 | 7 |
| KIMBALL | 1 | 1 |  |  | 2 | 2 |
| KNOX | 3 | 3 |  |  | 5 | 5 |
| LANCASTER | 11 | 11 | 29 | 26 | 105 | 100 |
| LINCOLN | 3 | 3 | 2 | 2 | 9 | 9 |
| MADISON | 3 | 3 |  |  | 11 | 10 |
| MERRICK | 1 | 1 |  |  |  |  |
| MORRILL | 2 | 2 |  |  | 3 | 3 |
| NANCE | 2 | 2 |  |  | 4 | 3 |
| NEMAHA | 2 | 2 |  |  | 2 | 2 |
| NUCKOLLS | 2 | 2 |  |  | 3 | 3 |
| OTOE | 4 | 4 | 1 | 1 | 7 | 7 |
| PERKINS | 3 | 3 |  |  | 3 | 3 |
| PHELPS | 1 | 1 | 1 | 1 | 1 | 1 |
| PIERCE | 5 | 5 |  |  | 6 | 7 |
| PLATTE | 5 | 5 | 71 | 67 | 18 | 17 |
| POLK | 2 | 2 |  |  | 1 | 2 |
| RED WILLOW | 1 | 1 | 1 | 1 | 3 | 3 |
| RICHARDSON | 1 | 1 |  |  | 2 | 1 |
| SALINE | 3 | 3 |  |  | 5 | 5 |
| SARPY | 6 | 6 | 22 | 21 | 40 | 37 |
| SAUNDERS | 8 | 7 | $2$ | $2$ | 9 | 8 |
| SCOTTS BLUFF | 5 | 5 | 6 | 6 | 16 | 15 |
| SEWARD | 1 | 1 |  |  | 1 | 1 |
| SHERIDAN | 1 | 1 |  |  | 1 | 1 |
| SHERMAN | 1 | 1 |  |  | 1 | 1 |
| THAYER | 2 | 2 |  |  | 1 | 1 |
| VALLEY | 2 | 2 |  |  | 3 | 2 |
| WASHINGTON | 3 | 3 | 1 | 1 | 5 | 5 |
| WAYNE | 1 | 1 |  |  | 1 | 1 |
| WEBSTER | 1 | 1 |  |  | 1 | 1 |
| WHEELER | 1 | 1 |  |  | 1 | 1 |
| YORK | 2 | 2 | 1 | 1 | 2 | 2 |
| TOTAL | 177 | 172 | 172 | 164 | $774{ }^{3}$ | $756{ }^{3}$ |

[^2]
# The Games - Bingo <br> Gross Wagered, Expenses, Taxes, and Profit 

Fiscal Years Ending June 2019 and June 2018

|  | FYE | FYE | FYE | FYE | 6/2018 |
| :--- | :---: | :---: | :---: | :---: | :---: | | Increase/ |
| :---: |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
| Class I 1 |

FYE 6/2019

Class I


Class II


| $\mathbf{6 6 . 7 5} \%$ Prizes | $\mathbf{3 . 0 0 \%}$ Taxes |
| :--- | :--- |
| $\mathbf{2 6 . 7 6 \%}$ Expenses $^{3}$ | $\square$ |

[^3]
# The Games - Pickle Cards Gross Wagered, Expenses, Taxes, and Profit 

|  | FYE 6/2019 Class ${ }^{1}$ | FYE 6/2019 Class II $^{2}$ | FYE 6/2019 Total | FYE 6/2018 Total | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gross Wagered | \$ 3,224,961 | \$ 13,429,370 | \$ 16,654,331 | \$ 17,890,610 | (\$1,236,279) |
| Less Expenses |  |  |  |  |  |
| Prizes | 2,706,955 | 9,125,389 | 11,832,344 | 12,665,281 | ( 832,937) |
| Operator Commissions ${ }^{3}$ |  | 820,380 | 820,380 | 867,632 | ( 47,252) |
| Expenses | 403,556 | 1,163,986 | 1,567,542 | 1,430,410 | 137,132 |
| Taxes ${ }^{4}$ | 76,971 | 320,555 | 397,526 | 426,832 | ( 29,306) |
| Profit | \$ 37,479 | \$ 1,999,060 | \$ 2,036,539 | \$ 2,500,455 | (\$ 463,916) |

## FYE 6/2019

## Class I



## Class II



FYE 6/2019 FYE 6/2018
Number of Pickle Card Units Sold
7,539
8,216

[^4]
# The Games - Keno <br> Gross Wagered, Expenses, Taxes, and Profit 

Fiscal Years Ending June 2019 and June 2018

|  | FYE 6/2019 | FYE 6/2018 | Increase/ <br> (Decrease) |
| :--- | ---: | ---: | ---: |
| Gross Wagered | $\mathbf{\$ 2 6 4 , 4 1 8 , 5 8 9}$ | $\mathbf{\$ 2 5 6 , 8 7 3 , 8 9 9}$ | $\mathbf{\$ 7 , 5 4 4 , 6 9 0}$ |
| Less Expenses |  |  |  |
| $\quad$ Prizes | $201,229,145$ | $198,006,163$ | $3,222,982$ |
| $\quad$ Lottery Operator Commissions | $34,229,830$ | $32,971,669$ | $1,258,61$ |
| $\quad$ Expenses | $1,577,584$ | $1,500,473$ | 77,111 |
| $\quad$ Taxes | $\underline{52,288,372}$ | $\underline{5,137,478}$ | 150,894 |
| Profit | $\mathbf{\$ 2 , 0 9 3 , 6 5 8}$ | $\mathbf{\$ 1 9 , 2 5 8 , 1 1 6}$ | $\mathbf{\$ 2 , 8 3 5 , 5 4 2}$ |

FYE 6/2019


| County/City | $\begin{array}{rr} & \text { FYE } \\ \mathbf{6 / 2 0 1 9}\end{array}$ | Wagered by Licensee |  |  | $\begin{gathered} \text { FYE } \\ 6 / 2018 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 161,118 | Loup City | \$ 45,284 | \$ 39,299 |
| Alliance | 154,139 | 178,678 | Lyman | 229,572 | 158,346 |
| Ashland | 718,003 | 785,121 | Madrid | 104,921 | 58,763 |
| Auburn | 101,483 | 84,877 | Malcolm | 9,716 | 10,111 |
| Bancroft | 159,079 | 175,503 | Marquette | 1,128 | 39,939 |
| Battle Creek | 166,371 | 192,217 | McCook | 1,401,465 | 1,178,438 |
| Bayard | 151,496 | 122,725 | McGrew | 174,376 | 155,186 |
| Beatrice | 717,504 | 737,539 | Memphis | 102,960 | 91,569 |
| Beemer Bellevue | $\begin{array}{r} 70,944 \\ 10,213,792 \end{array}$ | $\begin{array}{r} 61,903 \\ 10,010,714 \end{array}$ | Milligan Minatare | 176,300 50 | 28,543 67448 |
| Bennet | -94,296 | 51,319 | Monroe | 236,873 | 253,446 |
| Bennington |  | $0^{2}$ | Morse Bluff | 62,291 | 72,461 |
| Big Springs | $963,11^{1}$ | 34,575 | Murdock | 3,613 | 13.60 |
| Bloomfield | 23,378 | 31,253 | Neligh | 147,576 | 177,631 |
| Blue Hill | 83,922 | 126,981 | Niobrara | 110,221 | 8,693 |
| Blue Springs | 271,254 | 533,745 | Norfolk | 5,036,957 | 5,239,154 |
| Bridgeport | 288,278 | 370,611 | North Bend | 69,624 | 90,006 |
| Broken Bow Cass Co | 469,268 | 210,197 325,555 | North Loup | 5,23,694 | $0^{1}$ |
| Cedar Creek | 90,451 | 52,132 | Oak | 5,397,604 | 5,510,681 |
| Cedar Rapids | 162,011 | NL | Omaha | 75,726,398 | 72,355,946 |
| Chadron | 54,138 | 27,103 | Orchard | 249,005 | 159,919 |
| Chase Co. | 20,900 | 25,128 | Ord | 165,237 | 159,828 |
| Cheyenne Co. | 852,786 | 978,369 | Osceola | 14,970 | 36,820 |
| Cody | 25,790 | 19,555 | Osmond | 42,668 | 152,683 |
| Columbus | 4,819,829 | 5,031,186 | Otoe Co. | 487,431 | 496,458 |
| Crete | 934,648 | 572,439 | Papillion | 9,669,163 | 9,533,790 |
| Dannebrog | 16,359 | 48,015 | Petersburg | , 38,292 | - 33,328 |
| David City | 50,262 | 45,637 | Pierce | 113,720 | 63,479 |
| Dawson Co. <br> Denton | 3,630,443 | 3,896,392 | Pierce Co. | 13206 | 25,593 |
| Deshler | 8,03,756 | 3,81,159 | Plattsmouth | 2,555,605 | 2,503,519 |
| Deuel Co. | 150,245 | 136,337 | Potter | 282,876 | 80,688 |
| Doniphan | 123,975 | 191,932 | Ralston | 25,310,159 | 24,306,083 |
| Dorchester | 149,856 ${ }^{2}$ | 149,552 | Ravenna | NL | 6,371 |
| Elm Creek | 19,848 | 143,429 | Raymond | 320,225 471126 | 327,609 644920 |
| Ericson | 88,467 | 104,670 | Rulo | 234,412 | 201,849 |
| Eustis | 104,292 | 146,037 | Rushville | 14,559 | 31,062 |
| Ewing | 513,737 | 457,939 | Sargent | 25,715 | 20,978 |
| Exeter | 212,515 348,829 | 480,538 | Sarpy Co. | 3,681,224 | 3,510,061 |
| Filley | 102,011 | 122,202 | Scotia | 147,815 | 148,474 |
| Fort Calhoun | 111,768 | 174,211 | Scotts Bluff Co. | 3,731,784 | 4,492,856 |
| Fremont | 6,286,146 | 5,497,370 | Shelby | 100,230 | 185,652 |
| Friend | 30,999 | 53,569 | Silver Creek | 333,209 | 280,632 |
| Fullerton | 45,795 | 30,240 | South Sioux City | 1,073,655 | 972,304 |
| Geneva | 182,183 | 242,216 | Spalding | 605,611 | 561,704 |
| Genoa | 423,903 | 184,139 | Springfield | 544,399 | 365,137 |
| Gering <br> Gosper Co. | $1,609,973$ 54,559 | $1,670,529$ 45,362 | St. Edward | 36,135 | 39,784 |
| Grant | 13,735 | 19,479 | St. Paul | 679,606 | 631,653 |
| Greenwood | 124,294 | 108,216 | Superior | 311,669 | 284,016 |
| Gretna | 881,175 ${ }^{3}$ | 1,172,675 ${ }^{3}$ | Surprise | 186,758 | 171,645 |
| Hall Co. | 7,146,347 | 8,021,902 | Sutherland | 184,514 | 138,931 |
| Hallam | 92,342 | 38,349 | Sutton | 250,551 | 95,034 |
| Harlan Co. | 212,750 | 214,313 | Tecumseh | 1316,025 | 444,015 |
| Hartington | 9,568 | 19,920 | Tekamah | 282,147 | 258,278 |
| Hastings | 3,111,778 | 3,111,884 | Tilden | 280,913 | 268,145 |
| Hemingford | 34,539 | 96,596 | Unadilla | 300,660 | 393,078 |
| Hickman | 365,117 | 293,654 | Upland | 49,319 | NL |
| Howrege | 150,288 | 158,904 | Utica | 66,504 | 32,449 |
| Humphrey | 56,230 | 68,258 | Valley <br> Valparaiso | $\begin{aligned} & 0^{2} \\ & 0^{2} \end{aligned}$ | 321,542 5,399 |
| Johnson Co. | 14,182 | 7,181 | Venango | 280,847 | 142,403 |
| Kearney | 7,214,503 | 6,208,492 | Waco | 231,424 | 230,391 |
| Keith Co. | -842,440 | -924,541 | Waterloo | 465,773 | 151203 |
| Kimball | 421,326 | 421,280 | Wauneta | 116,713 | -97,143 |
| Knox Co. | 15,90,960 | 16, 105,035 | Waverly | 4,266,180 | 3,625,535 |
| Lavista | 5,906, 688 | 16,399,263 | Wayne | 263,804 | 307,897 |
| Leigh | - $0^{1}$ | 1,769 | Weston | 16,991 | 54.817 |
| Lincoln | 38,756,563 | 35,993,396 | Wolbach | 25,035 | 54,817 |
| Lindsay | 44,130 | 50,299 | Wymore | 85,035 | 90,712 |
| Lodgepole | ${ }^{0}$ | 1,874 | York | 112,662 | 139,970 |
| Long Pine | $\begin{aligned} & 284,861 \\ & 152,594 \end{aligned}$ |  | Yutan | 320,486 | 314,810 |
| Louisville | 70,941 | 62,962 | TOTALS | \$264,418,589 | \$256,873,899 |

${ }_{2}^{1}$ City/County licensed but did not carry keno at that time.
${ }_{3} 2$ Interlocal agreement with Omaha and proceeds are reported by Omaha.
${ }^{3}$ Interlocal agreement with Norfolk and proceeds are reported by Norfolk.
NL = not licensed

# The Games - Lottery/Raffle Gross Wagered, Expenses, Taxes, and Profit 

Fiscal Years Ending June 2019 and June 2018

|  | FYE 6/2019 | FYE 6/2018 | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: |
| Lottery Gross Wagered | \$ 4,468,200 | \$ 4,732,339 | (\$ 264,139) |
| Wagered | 3,871,676 | 3,859,534 | 12,142 |
| Total Gross Wagered | \$ 8,339,876 | \$ 8,591,873 | ( 251,997) |
| Less Expenses |  |  |  |
| Prizes | 2,882,699 | 3,098,328 | ( 215,629) |
| Expenses | 538,482 | 463,695 | 74,787 |
| Taxes | 166,797 | 171,838 | 5,041) |
| Profit | \$ 4,751,898 | \$ 4,858,012 | (\$ 106,114) |

## FYE 6/2019


${ }^{1}$ A lottery awards primarily cash prizes; a raffle must have at least $80 \%$ of its total prize value in merchandise.

For further information, please contact the Nebraska Department of Revenue, Charitable Gaming Division,
137 NW 17th Street, PO Box 94855, Lincoln, Nebraska 68509-4855,
402-471-5937 or toll free 877-564-1315
revenue.nebraska.gov/gaming


[^0]:    ${ }^{1}$ Actual general and cash fund fees collected.
    ${ }^{2}$ Budgeted amounts for FY2018-2019.
    ${ }^{3}$ Actual expenses recorded on a cash basis of accounting.

[^1]:    ${ }^{1}$ Number of physical sales outlet locations was 528 . Some locations may hold a license for more than one lottery.
    ${ }^{2}$ Fee per event; maximum of two events per calendar year not to exceed 14 days in total.
    ${ }^{3}$ Fee per device; calendar year registration.
    ${ }^{4}$ Fee per permit; one per 12-month period ending September 30 each year; valid for maximum of three consecutive calendar months for special lottery or special raffle, or both.
    ${ }^{5}$ Biennial fee; licensed organizations are required to license at least one utilization of funds member who is responsible for the proper use of bingo receipts, pickle card proceeds, or lottery and raffle proceeds.

[^2]:    ${ }^{1}$ Only those counties with keno licensees in these years are listed.
    ${ }^{2}$ Lottery operator licenses based on principal office location.
    ${ }^{3}$ Number of physical sales outlet locations was 528 . Some locations may hold a license for more than one lottery.

[^3]:    ${ }^{1}$ Class I Bingo - Gross receipts under \$100,000 annually.
    ${ }^{2}$ Class II Bingo - Gross receipts of \$100,000 or more annually.
    ${ }^{3}$ Includes both variable and fixed expenses. Class II expenses in excess of $14 \%$ are attributable to rental of bingo halls.
    ${ }^{4}$ This amount has been adjusted from the FY2018 report. Bingo II expenses for that year were understated.

[^4]:    ${ }^{1}$ Class I licensees sell pickle cards at their own premises (such as a club facility) and at their bingo games (if licensed for bingo).
    ${ }^{2}$ Class II licensees, in addition to selling at their clubs and bingo games, can also sell pickle cards through licensed pickle card operators.
    ${ }^{3}$ Applies to Class II only. The statutory maximum allowed for a pickle card operator commission is $30 \%$ of definite profit, which is approximately $7 \%$ of gross proceeds.
    ${ }^{4}$ The statutory pickle card tax rate is $10 \%$ of definite profit, which is approximately $2.40 \%$ of gross proceeds.

