

# 2017 Annual Report 

NEBRASKへ
Good Life. Great Service.
DEPARTMENT OF REVENUE

# Charitable Gaming proceeds benefit nonprofit organizations across Nebraska. 

## Charatable

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 FY2016-17 were $\$ 280.7$ million, a $1.1 \%$ decrease from FY2015-16, when approximately $\$ 283.9$ million was wagered.

Tax receipts from all charitable gaming activities for FY2016-17 were $\$ 5.76$ million, a $1.4 \%$ decrease from FY2015-16.

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# Fiscal Year Summary July 1, 2016 to June 30, 2017 <br> <br> Revenue, Budget, and Expenditures 

 <br> <br> 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, 2016, through June 30, 2017, was as follows:

## Revenue

| Receipt Type | General Fund | Cash Fund | Total |
| :--- | :---: | ---: | ---: |
| Tax Revenue | $\$ 3,475,664$ | $\$ 2,304,370$ | $\$ 5,780,034$ |
| Fee Revenue $^{1}$ | 87,765 | 57,700 | 145,465 |
| Other Revenue (Primarily Interest) |  | 76,747 | 76,747 |
| Total Revenue | $\mathbf{\$ 3 , 5 6 3 , 4 2 9}$ | $\mathbf{\$ 2 , 4 3 8 , 8 1 7}$ | $\mathbf{\$ 6 , 0 0 2 , 2 4 6}$ |

## Budget and Expenditures

| Expenditure Type | Budgeted Amount ${ }^{2}$ | Actual Expenditure ${ }^{3}$ |
| :---: | :---: | :---: |
| Personal Services (Personnel) |  |  |
| Salaries | \$ 1,266,157 | \$ 943,360 |
| Benefits | 377,849 | 334,798 |
| Total Personal Services | \$ 1,644,006 | \$ 1,278,158 |
| Operating Expenses | 545,349 | 194,453 |
| Travel Expenses | 70,177 | 40,253 |
| Capital Outlay | 33,785 | 1,227 |
| Total Charitable Gaming Expenses | \$ 2,293,317 | \$ 1,514,091 |

[^0]
# Fiscal Year Summary July 1, 2016 to June 30, 2017 

## 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:
Temporary pickle card operator licenses granted........................................................ 7
License application denials resolved by failure to contest within 30 days .................. 5
License revoked per Tax Commissioner's Order......................................................... 1
License application denials rescinded* ...................................................................... 1
Financial Compliance and Review
Bingo, pickle card, and lottery/raffle annual reports ............................................... 800
Organizations not filing timely annual reports ......................................................... 226
Keno annual reports ................................................................................................ 179
Field audits of bingo, pickle card, keno ..................................................................... 72
Annual report shortages or audited losses ............................................................... 52
Charitable Gaming Inspections
Mechanical Amusement Device (MAD) inspections ................................................ 839
Annual report reviews and filing follow-ups ............................................................. 613
Pickle card operator inspections .............................................................................. 416
Keno compliance inspections ............................................................................... 272
Administrative contacts and inquiries ...................................................................... 375
Organization lottery/raffle inspections .......................................................................... 6
Organization pickle card inspections .......................................................................... 34
Organization bingo game inspections ....................................................................... 25
Educational presentations to gaming licensees or potential licensees............................... 5
Charitable Gaming Investigations
Investigations resulting from alleged violations or complaints............................... 87
Manufacturer, distributor, and lottery operator background investigations ........................... 6

[^1]
# Wagering <br> Summary of Gaming Dollars Wagered, Taxes, and Fees 

## Gaming Dollars Wagered

|  | FYE 6/2017 | FYE 6/2016 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: |
| Keno | $\$ 245,649,576$ | $\$ 246,248,083$ | $(\$ 598,507)$ | $(.24 \%)$ |
| Pickle Cards | $20,195,545$ | $22,430,422$ | $(2,234,877)$ | $(9.96 \%)$ |
| Bingo | $6,088,094$ | $6,729,777$ | $($ | $641,683)$ |
| Lottery/Raffle | $8,772,950$ | $8,482,322$ | 290,628 | $(9.53 \%)$ |
| Total Dollars Wagered | $\mathbf{\$ 2 8 0 , 7 0 6 , 1 6 5}$ | $\mathbf{\$ 2 8 3 , 8 9 0 , 6 0 4}$ | $\mathbf{( \$ 3 , 1 8 4 , 4 3 9 )}$ | $(1.12 \%)$ |

## Gaming Tax Revenue

|  | FYE 6/2017 | FYE 6/2016 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: |
| Keno $^{1}$ | $\$ 4,912,992$ | $\$ 4,924,962$ | $(\$ 11,970)$ | $\left(\begin{array}{c}.24 \%) \\ \text { Pickle Cards }^{2} \\ \text { Bingo }^{3}\end{array} \quad 484,553\right.$ |
| Lottery/Raffle $^{1}$ | 182,643 | 540,702 | $(56,149)$ | $(10.38 \%)$ |
| Total Tax Revenue | 175,458 | 201,893 | $(19,250)$ | $(9.53 \%)$ |

## Gaming License Fees

|  | FYE 6/2017 | FYE 6/2016 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: | ---: |
| Cash Fund | $\$ 58,383$ | $\$ 95,130$ | $(\$ 36,747)$ | $(38.63 \%)$ |
| General Fund | 88,305 | 194,610 | $(106,305)$ | $(54.62 \%)$ |
| Total License Fees | $\mathbf{\$ 1 4 6 , 6 8 8}$ | $\mathbf{\$ 2 8 9 , 7 4 0}$ | $(\$ 143,052)^{5}$ | $(49.37 \%)^{5}$ |
|  |  |  |  |  |
| Total Taxes and License Fees | $\mathbf{\$ 5 , 9 0 2 , 3 3 4}$ | $\mathbf{\$ 6 , 1 2 6 , 9 4 4}$ | $\mathbf{( \$ 2 2 4 , 6 1 0 )}$ | $(\mathbf{3 . 6 7 \% )}$ |

${ }^{1} 2 \%$ of gross proceeds
${ }^{2} 10 \%$ of definite profit
${ }^{3} 3 \%$ of gross receipts
${ }^{4}$ Based upon taxes reported on tax returns filed for FY2016-2017 reporting periods. The actual tax revenue on a cash basis for FY2016-2017 was $\$ 5,780,034$ (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 6/2017 |  | FYE 6/2016 | FYE 6/2017 | FYE 6/2016 | FYE 6/2017 | FYE 6/2016 | FYE 6/2017 | FYE 6/2016 | FYE 6/2017 | FYE 6/2016 |
| Adams | \$ 169,394 | \$ | 183,009 | \$ 508,311 | \$ 584,301 | \$ 122,323 | \$ 289,626 | \$ 3,211,271 | \$ 3,524,122 | \$ 4,011,299 | \$ 4,581,058 |
| Antelope |  |  |  | 13,020 | 17,190 | 122,706 | 189,878 | 483,075 | 383,464 | 618,801 | 590,532 |
| Arthur |  |  |  |  |  | No Activitiol | ity |  |  |  |  |
| Banner |  |  |  |  |  | No Activ | ity |  |  |  |  |
| Blaine |  |  |  |  |  | No Activ | ity |  |  |  |  |
| Boone | 1,665 |  | 8,902 | 54,118 | 104,268 | 153,398 | 174,692 | 266,475 | 323,774 | 475,656 | 611,636 |
| Box Butte | 98,902 |  | 101,779 | 100,148 | 53,736 | 86,290 | 133,850 | 259,735 | 400,639 | 545,075 | 690,004 |
| Boyd |  |  |  |  |  | 4,490 | 1,090 |  |  | 4,490 | 1,090 |
| Brown | 4,806 |  | 3,226 | 11,916 | 9,915 | 8,342 | 17,240 | 517,613 | 445,575 | 542,677 | 475,956 |
| Buffalo | 181,516 |  | 208,970 | 733,623 | 966,643 | 82,575 | 73,111 | 6,794,792 | 6,924,680 | 7,792,506 | 8,173,404 |
| Burt |  |  |  | 66,250 | 76,130 |  | 10,835 | 220,034 | 320,828 | 286,284 | 407,793 |
| Butler |  |  |  | 57,095 | 29,160 | 125,591 | 113,029 | 198,203 | 256,856 | 380,889 | 399,045 |
| Cass | 26,180 |  | 18,823 | 282,168 | 264,403 | 47,258 | 62,690 | 3,492,651 | 2,433,264 | 3,848,257 | 2,779,180 |
| Cedar | 2,183 |  | 1,882 | 9,576 |  | 307,045 | 273,239 | 17,759 | 17,204 | 336,563 | 292,325 |
| Chase |  |  |  |  | 1,995 | 18,840 |  | 107,375 | 215,014 | 126,215 | 217,009 |
| Cherry | 7,350 |  | 8,380 | 293,208 | 363,666 |  |  | 52,923 | 58,655 | 353,481 | 430,701 |
| Cheyenne | 11,545 |  | 21,014 | 142,904 | 198,646 | 35,366 | 30,101 | 954,826 | 1,008,183 | 1,144,641 | 1,257,944 |
| Clay |  |  |  | 59,150 | 58,064 | 29,900 | 30,000 | 757,644 | 1,661,899 | 846,694 | 1,749,963 |
| Colfax | 52,840 |  | 47,351 | 20,789 | 24,674 | 78,637 | 54,706 | 615,581 | 674,998 | 767,847 | 801,729 |
| Cuming |  |  | 3,912 | 305,438 | 174,021 | 214,450 | 182,105 | 207,875 | 206,263 | 727,763 | 566,301 |
| Custer | 7,452 |  | 7,871 | 16,964 | 24,299 | 48,380 | 68,245 | 251,198 | 348,531 | 323,994 | 448,946 |
| Dakota | 182,536 |  | 163,790 | 142,562 | 210,315 | 51,829 | 66,730 | 759,679 | 884,564 | 1,136,606 | 1,325,399 |
| Dawes | 1,420 |  | 1,274 |  |  | 30,000 | 30,000 | 225,391 | 259,545 | 256,811 | 290,819 |
| Dawson | 46,764 |  | 68,874 | 146,737 | 59,628 | 69,060 | 16,780 | 1,173,966 | 1,128,327 | 1,436,527 | 1,273,609 |
| Deuel |  |  |  |  |  |  |  | 243,347 | 137,625 | 243,347 | 137,625 |
| Dixon |  |  |  | 167,536 | 145,078 | 50,220 | 149,342 |  |  | 217,756 | 294,420 |
| Dodge | 73,956 |  | 74,410 | 849,025 | 1,105,164 | 167,986 | 169,094 | 5,066,827 | 4,862,455 | 6,157,794 | 6,211,123 |
| Douglas | 2,039,732 |  | 2,151,046 | 4,060,495 | 5,141,232 | 2,497,983 | 2,220,032 | 89,406,026 | 85,613,408 | 98,004,236 | 95,125,718 |
| Dundy |  |  |  |  |  | No Activ | ity |  |  |  |  |
| Fillmore | 9,868 |  | 11,019 | 224,898 | 185,182 | 60,050 | 94,675 | 442,599 | 487,562 | 737,415 | 778,438 |
| Franklin |  |  |  | 3,960 |  | 7,900 |  | 40,504 | 56,833 | 52,364 | 56,833 |
| Frontier |  |  |  | 11,220 | 2,760 | 12,280 | 1,440 | 186,008 | 27,917 | 209,508 | 32,117 |
| Furnas |  |  |  | 15,189 | 18,467 | 13,465 | 14,179 | 30,409 | 53,795 | 59,063 | 86,441 |
| Gage | 29,447 |  | 30,014 | 288,576 | 264,306 | 29,763 | 15,426 | 1,385,409 | 1,643,214 | 1,733,195 | 1,952,960 |
| Garden |  |  |  |  |  | 14,550 | 18,290 | 20,310 | 32,562 | 34,860 | 50,852 |
| Garfield |  |  |  | 51,840 | 77,760 | 12,760 | 16,950 |  |  | 64,600 | 94,710 |
| Gosper |  |  |  | 1,980 | 19,235 | 4,500 | 4,500 | 26,168 | 17,673 | 32,648 | 41,408 |
| Grant |  |  |  |  |  | No Activit | ity |  |  |  |  |
| Greeley |  |  |  |  |  | 27,820 | 25,885 | 619,086 | 621,221 | 646,906 | 647,106 |
| Hall | 415,975 |  | 437,293 | 1,373,985 | 1,470,620 | 249,750 | 329,433 | 7,217,215 | 7,267,589 | 9,256,925 | 9,504,935 |
| Hamilton |  |  |  | 166,400 | 142,001 | 9,503 | 10,049 | 55,477 | 60,921 | 231,380 | 212,971 |
| Harlan |  |  |  | 70,548 | 74,708 | 18,730 | 10,590 | 237,536 | 194,518 | 326,814 | 279,816 |
| Hayes |  |  |  |  |  | No Activity |  |  |  |  |  |
| Hitchoock |  |  | 3,212 | 17,910 | 25,905 | 9,728 | 10,550 | 53,715 | 61,609 | 81,353 | 101,276 |
| Holt |  |  | 2,965 | 218,445 | 186,594 | 125,640 | 73,580 | 496,076 | 574,598 | 840,161 | 837,737 |
| Hooker |  |  |  |  |  | No Activity |  |  |  |  |  |
| Howard |  |  |  | 37,567 | 66,821 | 199,100 | 218,030 | 864,696 | 967,371 | 1,101,363 | 1,252,222 |

# Wagering <br> Gross Wagering by County (continued) 

| County | Bingo |  | Pickle Cards |  | Lottery/Raffle |  | Keno |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FYE 6/2017 | FYE 6/2016 | FYE 6/2017 | FYE 6/2016 | FYE 6/2017 | FYE 6/2016 | FYE 6/2017 | FYE 6/2016 | FYE 6/2017 | FYE 6/2016 |
| Jefferson | \$ 17,400 | \$ 16,087 | \$ 143,004 | \$ 155,806 |  |  | \$ 528,549 | \$ 600,121 | \$ 688,953 | \$ 772,014 |
| Johnson | 4,232 | 4,516 |  |  | 21,440 | 24,260 | 656,641 | 847,918 | 682,313 | 876,694 |
| Kearney |  |  | 93,687 | 146,928 | 65,059 | 51,640 |  |  | 158,746 | 198,568 |
| Keith | 27,317 | 37,375 | 185,342 | 241,585 |  |  | 1,094,072 | 1,542,194 | 1,306,731 | 1,821,154 |
| Keya Paha |  |  |  |  | No Acti |  |  |  |  |  |
| Kimball |  |  | 7,950 | 16,988 | 61,800 | 43,950 | 499,686 | 494,419 | 569,436 | 555,357 |
| Knox | 7,583 | 7,898 | 7,965 | 16,374 | 72,210 | 76,016 | 97,928 | 100,048 | 185,686 | 200,336 |
| Lancaster | 992,113 | 1,307,867 | 4,059,276 | 4,131,895 | 917,387 | 865,573 | 42,624,978 | 41,648,362 | 48,593,754 | 47,953,697 |
| Lincoln | 103,582 | 106,421 | 784,479 | 989,289 | 131,813 | 151,832 | 6,041,446 | 6,622,834 | 7,061,320 | 7,870,376 |
| Logan |  |  | 4,392 | 10,980 |  |  |  |  | 4,392 | 10,980 |
| Loup |  |  | 25,800 | 26,345 |  |  |  |  | 25,800 | 26,345 |
| Madison | 177,673 | 154,428 | 344,114 | 406,818 | 298,590 | 298,246 | 4,980,627 | 5,028,604 | 5,801,004 | 5,888,096 |
| McPherson |  |  |  |  | No Acti | it y |  |  |  |  |
| Merrick |  |  | 110,431 | 111,540 | 12,355 | 10,660 | 374,041 | 300,828 | 496,827 | 423,028 |
| Morrill |  |  |  |  | 30,000 | 30,000 | 535,157 | 519,758 | 565,157 | 549,758 |
| Nance | 7,938 | 9,644 | 15,756 | 25,730 | 39,160 | 28,560 | 88,394 | 134,598 | 151,248 | 198,532 |
| Nemaha | 9,205 | 11,992 | 5,557 | 15,575 |  | 13,680 | 101,455 | 108,391 | 116,217 | 149,638 |
| Nuckolls |  |  | 21,233 | 16,927 | 29,900 | 29,300 | 407,743 | 308,751 | 458,876 | 354,978 |
| Otoe | 118 | 7,658 | 282,665 | 102,661 | 36,490 | 36,715 | 1,313,519 | 1,335,337 | 1,632,792 | 1,482,371 |
| Pawnee | 2,821 | 2,509 |  |  |  |  |  |  | 2,821 | 2,509 |
| Perkins |  |  |  |  |  |  | 179,921 | 124,596 | 179,921 | 124,596 |
| Phelps |  |  | 33,181 | 42,900 | 22,934 | 14,190 | 129,858 | 202,810 | 185,973 | 259,900 |
| Pierce | 5,836 | 6,210 | 52,866 | 61,642 |  |  | 663,106 | 1,067,654 | 721,808 | 1,135,506 |
| Platte | 225,122 | 246,925 | 504,608 | 599,486 | 653,813 | 496,224 | 5,444,030 | 5,425,238 | 6,827,573 | 6,767,873 |
| Polk |  |  | 117,624 | 156,783 | 25,200 | 12,100 | 93,838 | 134,161 | 236,662 | 303,044 |
| Red Willow | 70,320 | 81,823 | 214,461 | 287,755 | 46,818 | 48,776 | 1,401,566 | 1,484,952 | 1,733,165 | 1,903,306 |
| Richardson |  |  | 35,058 | 77,257 | 222,542 | 85,924 | 131,173 | 314,389 | 388,773 | 477,570 |
| Rock | 1,121 | 1,867 | 2,993 | 1,080 |  |  |  |  | 4,114 | 2,947 |
| Saline | 14,541 | 12,790 | 235,933 | 341,285 | 89,872 | 71,916 | 994,401 | 1,389,350 | 1,334,747 | 1,815,341 |
| Sarpy | 750,782 | 830,561 | 829,531 | 641,483 | 236,519 | 196,787 | 39,637,785 | 40,095,137 | 41,454,617 | 41,763,968 |
| Saunders | 10,482 | 8,824 | 286,036 | 236,904 | 147,440 | 136,555 | 1,439,863 | 1,344,265 | 1,883,821 | 1,726,548 |
| Scotts Bluff | 272,159 | 278,015 | 589,433 | 593,984 | 212,885 | 239,550 | 6,667,027 | 6,522,211 | 7,741,504 | 7,633,760 |
| Seward |  |  | 93,469 | 167,140 | 74,270 | 63,929 |  | 1,595,418 | 167,739 | 1,826,487 |
| Sheridan |  |  | 18,472 | 9,975 | 12,800 | 25,466 | 40,767 | 29,817 | 72,039 | 65,258 |
| Sherman | 10,348 | 9,293 | 82,348 | 74,374 |  |  | 80,529 | 137,910 | 173,225 | 221,577 |
| Sioux |  |  |  |  | No Acti |  |  |  |  |  |
| Stanton |  |  | 8,481 | 3,746 |  |  |  |  | 8,481 | 3,746 |
| Thayer |  |  |  |  | 6,380 | 6,142 |  |  | 6,380 | 6,142 |
| Thomas |  |  |  |  | No Activ | ity |  |  |  |  |
| Thurston |  |  |  |  | No Actio |  |  |  |  |  |
| Valley | 13,870 | 28,058 | 35,850 | 26,129 |  |  | 364,148 | 591,912 | 413,868 | 646,099 |
| Washington |  |  | 14,221 | 20,390 | 54,455 | 50,342 | 1,246,577 | 1,349,704 | 1,315,253 | 1,420,436 |
| Wayne |  |  | 89,305 | 105,120 | 81,605 | 144,237 | 267,595 | 44,871 | 438,505 | 294,228 |
| Webster |  |  | 21,600 | 21,040 | 12,605 | 19,550 | 152,525 | 193,255 | 186,730 | 233,845 |
| Wheeler |  |  |  |  | 1,825 | 3,595 | 91,522 | 143,218 | 93,347 | 146,813 |
| York |  |  | 314,873 | 399,621 | 6,575 | 6,615 | 319,635 | 307,796 | 641,083 | 714,032 |
| TOTAL | \$6,088,094 | \$6,729,777 | \$ 20,195,545 | \$ 22,430,422 | \$ 8,772,950 | \$ 8,482,322 | \$245,649,576 | \$246,248,083 | \$280,706,165 | \$283,890,604 |

# Licensing Licensee Comparison of Current Year to Prior Year 

|  | Biennial License Fee | Number of Licenses FYE 6/2017 | Number of Licenses FYE 6/2016 | Net Change |
| :---: | :---: | :---: | :---: | :---: |
| Keno |  |  |  |  |
| Counties, cities, and villages licensed to conduct keno |  | 172 | 170 | 2 |
| Keno lottery operators | \$ 500 | 167 | 169 | ( 2) |
| Keno sales outlet locations (including satellite locations) ${ }^{1}$ | - | $749$ | $715$ | 34 |
| Keno lottery workers |  | 2,840 | 1,365 | 1,475 |
| Pickle Card |  |  |  |  |
| Organizations licensed to conduct Class I lottery by pickle cards |  | 144 | 146 | ( 2) |
| Organizations licensed to conduct Class II lottery by pickle cards | $\$ 300$ | 189 | $196$ | ( 7) |
| Pickle card operators | $\$ 100$ | $564$ | $561$ | $3$ |
| Pickle card operator authorizations |  | $672$ | $689$ | $(17)$ |
| Sales agents | \$ 100 | 262 | 282 | $(20)$ |
| Bingo |  |  |  |  |
| Organizations licensed to conduct Class I bingo |  | 57 | 66 |  |
| Organizations licensed to conduct Class II bingo | $\$ 100$ | 14 | 14 | $0$ |
| Gaming Managers | $\$ 100$ | $19$ | 22 | $(3)$ |
| Lessors of commercial bingo halls |  | 4 | 4 | $0$ |
| Commercial bingo halls | \$ 200 | 5 | 5 | 0 |
| Lottery/Raffle |  |  |  |  |
| Organizations licensed to conduct lotteries and raffles | \$ 30 | 409 | 375 | 34 |
| 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 | 2 | 1 |
| Manufacturer-distributors of keno supplies and equipment | \$1,525 | 6 | 6 | 0 |
| Other Licenses and Permits |  |  |  |  |
| Special Event bingo permits ${ }^{2}$ | \$ 15 | 102 | 102 | 0 |
| Pickle card dispensing devices registered ${ }^{3}$ | \$ 50 | 651 | 703 | ( 52) |
| Lottery and raffle special permits ${ }^{4}$ | \$ 10 | 318 | 318 | 0 |
| Utilization of funds members ${ }^{5}$ | \$ 40 | 827 | 841 | $(14)$ |

[^2]
## Licensing Keno Licenses by County

$\begin{array}{cccc}\text { Counties, Cities, \& Villages } & \text { Lottery Operators }{ }^{2} & \begin{array}{c}\text { Sales Outlets }\end{array} \\ \text { FYE 6/2017 FYE 6/2016 }\end{array}$ FYE 6/2017 FYE 6/2016 FYE 6/2017 FYE 6/ $\begin{array}{ccccccc}\text { FYE 6/2017 } & \text { FYE 6/2016 } & \text { FYE 6/2017 } & \text { FYE 6/2016 } & \text { FYE 6/2017 } & \text { FYE 6/2016 }\end{array}$


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

## Fiscal Years Ending June 2017 and June 2016

|  | FYE | FYE | FYE | FYE | 6/2016 |
| :--- | :---: | :---: | :---: | :---: | :---: | | Increase/ |
| :---: |
|  |
|  |
|  |
|  |
|  |
|  |
| Class I 12017 |

FYE 6/2017

[^4]
## The Games - Pickle Cards

## Gross Wagered, Expenses, Taxes, and Profit

## Fiscal Years Ending June 2017 and June 2016

|  | FYE 6/2017 Class ${ }^{1}$ | $\begin{gathered} \text { FYE 6/2017 } \\ \text { Class II } \end{gathered}$ | FYE 6/2017 <br> Total | FYE 6/2016 Total | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gross Wagered | \$ 3,835,025 | \$ 16,360,520 | \$ 20,195,545 | \$ 22,430,422 | (\$2,234,877) |
| Less Expenses |  |  |  |  |  |
| Prizes | 2,901,806 | 11,617,688 | 14,519,494 | 17,023,402 | ( 2,503,908) |
| Operator Commissions ${ }^{3}$ |  | 1,064,060 | 1,064,060 | 1,112,751 | ( 48,691) |
| Expenses | 519,445 | 1,353,776 | 1,873,221 | 1,838,832 | 34,389 |
| Taxes ${ }^{4}$ | 92,041 | 392,512 | 484,553 | 540,702 | ( 56,149) |
| Profit | \$ 321,733 | \$ 1,932,484 | \$ 2,254,217 | \$ 1,914,735 | \$ 339,482 |

## FYE 6/2017

## Class I



Class II


FYE 6/2017 FYE 6/2016
Number of Pickle Card Units Sold
9,167
10,320

[^5]
# The Games - Keno Gross Wagered, Expenses, Taxes, and Profit 

## Fiscal Years Ending June 2017 and June 2016

|  | FYE 6/2017 | FYE 6/2016 | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: |
| Gross Wagered | \$245,649,576 | \$246,248,083 | (\$598,507) |
| Less Expenses |  |  |  |
| Prizes | 188,165,796 | 187,861,231 | 304,565 |
| Lottery Operator Commissions | 31,872,660 | 31,921,238 | ( 48,578) |
| Expenses | 1,430,914 | 1,473,985 | ( 43,071) |
| Taxes | 4,912,992 | 4,924,962 | $(11,970)$ |
| Profit | \$ 19,267,214 | \$ 20,066,667 | (\$799,453) |

FYE 6/2017


| County/City | CRO FYE 6/2017 | 1R9FYE <br> 6/2016 | D) | FYE 6/2017 | $\begin{gathered} \text { FYE } \\ 6 / 2016 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Albion | \$ 200,911 | \$ 243,586 | Loup City | 80,529 | 137,910 |
| Alliance | 128,700 | 231,242 | Lyman | 266,972 | 77,249 |
| Ashland | 772,970 | 777,567 | Madrid | 15,913 | 93,995 |
| Auburn | 94,885 | 83,882 | Marquette | 55,477 | 60,921 |
| Bancroft | 117,376 | 124,318 | McCook | 1,401,566 | 1,484,952 |
| Battle Creek | 198,518 | 231,328 | McGrew | 111,699 | 115,609 |
| Bayard | 66,267 | 24,019 | Memphis | 101,129 | 71,711 |
| Beatrice | 766,135 | 760,036 | Milligan | 105,259 | 244,975 |
| Beaver Crossing | NL |  | Minatare | 2,912 | 78,620 |
| Beemer | 90,499 | 81,945 | Monroe | 266,204 | 71,264 |
| Bellevue | 9,108,591 | 10,187,528 | Morse Bluff | 100,002 | 74,254 |
| Bellwood | $\mathrm{NL}_{2}$ |  | Murdock | NL | 11.731 |
| Bennington Big Springs | 69,024 | $77.453^{0}$ | Naponee Neligh | 10,183 205,672 | 11,731 241,650 |
| Blair | 1,079,512 | 1,189,729 | Niobrara | 205,634 | 241,825 |
| Bloomfield | 27,739 | 33,820 | Norfolk | 4,532,814 | 4,581,588 |
| Blue Hill | 152,525 | 193,255 | North Bend | 56,623 | 39,212 |
| Blue Springs | 449,064 | 625,357 | North Loup | -94,801 | 157,366 |
| Bridgeport | 468,890 | 495,739 | North Platte | 5,916,724 | 6,403,371 |
| Broken Bow | 208,317 | 337,764 | Oak |  | 52,048 |
| Cass Co. | 335,963 | 319,408 | Omaha | 65,397,798 | 62,638,632 |
| Chadron | 131,311 | 122,538 | O Neill | 170.072 | 411,014 |
| Chase Co. | 24,591 | 22,725 | Ord | 269,347 | 434,546 |
| Cheyenne Co. | 788,935 | 774,025 | Osceola | 71,767 | 100,059 |
| Cody | 52,923 | 58,655 | Osmond | 108,136 | 260,215 |
| Columbus | 5,020,483 | 5,275,865 | Otoe Co. | 591,522 | 614,910 |
| Crawford | 187,502 | 228,930 | Oxford | 30,409 | 53,795 |
| Crete | 843,538 | 1,095,512 | Papillion | 8,546,757 | 8,472,197 |
| Dannebrog | 63,200 | 114,732 | Peru | 6,570 | 24,509 |
| David City | 59,089 | 111,205 | Petersburg | 33,222 | 36,617 |
| Dawson Co. | 1,173,966 | 1,128,327 | Pierce | 161,883 | 299,109 |
| Denton | 4,109,170 | 5,056,820 | Pierce Co. | 17,127 | NL |
| Deuel Co. | 174,323 | 60,172 | Plainview | 193,800 | 269,235 |
| Doniphan | 194,571 | 286,072 | Plattsmouth | 2,459,601 | 1,592,871 |
| Dorchester | 91,123 | 158,642 | Potter | 165,891 | 234,158 |
| Eagle | 255,275 | 73,440 | Ralston | 23,452,428 | 22,227,636 |
| Elm Creek | 263,794 | 267,969 | Ravenna | 34,371 | 54,734 |
| Ericson | 91,522 | 143,218 | Raymond | 313,550 | 277,497 |
| Eustis | 186,008 | 27,917 | Roca | 472,910 | 351,145 |
| Ewing | 475,326 | 533,595 | Rulo | 131,173 | 314,389 |
| Exeter | 241,105 | 180,302 | Rushville | 40,767 | 29,817 |
| Fairbury | 528,549 | 600,121 | Sargent | 42,881 | 10,767 |
| Filley | 45,357 | 50,239 | Sarpy Co. | 2,992,059 | 2,474,917 |
| Fort Calhoun | 167,065 | 159,975 | Schuyler | 610,695 | 670,308 |
| Franklin | 30,321 | 45,102 | Scotts Bluff Co. | 4,571,284 | 4,421,746 |
| Fremont | 5,010,204 | 4,823,243 | Shelby | 22,071 | 34,102 |
| Friend | 58,437 | 78,594 | Shelton | 265,659 | 177,457 |
| Fullerton | 27,752 | 29,131 | Silver Creek | 374,041 | 300,828 |
| Garden Co. | 20,310 | 32,562 | South Sioux City | 759,679 | 857,814 |
| Geneva | 96,235 | 62,285 | Spalding | 470,396 | 506,590 |
| Genoa | 60,642 | 105,467 | Sprague | 425,979 | 269,328 |
| Gering | 1,709,144 | 1,518,291 | Springfield | 398,952 | 443,260 |
| Gosper Co. | 26,168 | 17,673 | St. Edward | 32,342 | 43,571 |
| Grant | 26,261 | 30,601 | St. Paul | 801,496 | 852,639 |
| Greenwood | 186,702 | 209,812 | Sterling | 144,455 | 178,915 |
| Gretna | 1,357,049 | 1,577,511 | Stuart | 20,740 | NL |
| Hadar | 219,606 | 239,095 | Superior | 328,249 | 256,703 |
| Hall Co. | 7,022,644 | 6,981,517 | Surprise | 139,114 | 145,651 |
| Harlan Co. | 237,536 | 194,518 | Sutherland | 124,722 | 219,463 |
| Hartington | 17,759 | 17,204 | Sutton | 424,295 | 1,482,900 |
| Harvard | 333,349 | 178,999 | Syracuse | 201,351 | 181,088 |
| Hastings | 3,211,271 | 3,524,122 | Tecumseh | 479,556 | 548,460 |
| Hemingford | 131,035 | 169,397 | Tekamah | 220,034 | 320,828 |
| Hershey | NL | $00^{1}$ | Terrytown | 5,016 | 310,696 |
| Hickman | 286,487 | 246,204 | Tilden | 319,180 | 215,688 |
| Holdrege | 129,858 | 202,810 | Trenton | 53,715 | 61,609 |
| Howells | 3,025 | 3,292 | Unadilla | 424,764 | 444,102 |
| Humphrey | 70,297 | 52,800 | Utica | 0 | 1,595,418 |
| Jackson | NL | 26,750 | Valley | 260,984 | 324,883 |
| Johnson | 32,630 | 120,543 | Valparaiso | 21,447 | 11,735 |
| Johnstown | 42,630 | 21,747 | Venango | 137,747 | NL |
| Kearney | 6,230,968 | 6,424,520 | Waco | 221,432 | 220,408 |
| Keith Co. | 1,094,072 | 1,542,194 | Wahoo | 144,908 | 123,308 |
| Kimball | 499,686 | 494,419 | Waterloo | 294,816 | 422,257 |
| Knox Co. | 699,555 | 65,403 | Wauneta | 82,784 | 192,289 |
| LaVista | 17,234,377 | 16,939,724 | Waverly | 3,543,326 | 3,949,575 |
| Lawrence | 17,962 | $\begin{gathered} \mathrm{NL} \\ \hline \end{gathered}$ | Wayne | 267,595 | 44,781 |
| Leigh | 1,861 | -1,398 | Wilber | 1,303 | 56,602 |
| Lincoln | 33,473,556 | 31,497,793 | Wolbach | 148,690 | 114,631 |
| Lindsay | 87,046 | 25,309 | Wymore | 124,853 | 207,582 |
| Long Pine | 474,983 | 423,828 | York | 98,203 | 87,388 |
| Lorton | 95,882 | 95,237 | Yutan | 299,407 | 285,690 |
| Louisvile | 123,799 | 115,195 | TOTALS | \$245,649,576 | \$246,248,083 |

[^6]
# The Games - Lottery/Raffie' Gross Wagered, Expenses, Taxes, and Profit 

## Fiscal Years Ending June 2017 and June 2016

|  | FYE 6/2017 | FYE 6/2016 | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: |
| Lottery Gross Wagered | \$ 3,860,098 | \$ 3,878,648 | (\$ 18,550) |
| Raffle Gross Wagered | 4,912,852 | 4,603,674 | 309,178 |
| Total Gross Wagered | \$ 8,772,950 | \$ 8,482,322 | \$ 290,628 |
| Less Expenses |  |  |  |
| Prizes | 2,760,366 | 2,813,983 | ( 53,617) |
| Expenses | 505,326 | 642,100 | ( 136,774) |
| Taxes | 175,458 | 169,647 | 5,811 |
| Profit | \$ 5,331,800 | \$ 4,856,592 | \$475,208 |

## FYE 6/2017


${ }^{1}$ 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 FY2016-2017.
    ${ }^{3}$ Actual expenses recorded on a cash basis of accounting.

[^1]:    * License application denials are rescinded for a number of reasons. An applicant may withdraw the application or may pay delinquent taxes when the license application denial is based upon nonpayment of taxes.

[^2]:    ${ }^{1}$ Number of physical sales outlet locations was 513 . 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.

[^3]:    ${ }^{1}$ Only those counties with keno licensees in these years are listed.
    ${ }_{3}^{2}$ Lottery operator licenses based on principal office location.
    ${ }^{3}$ Number of physical sales outlet locations was 513 . Some locations may hold a license for more than one lottery.

[^4]:    ## Class I

    

    ## Class II

    
    ${ }^{1}$ 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.

[^5]:    ${ }^{1}$ 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.

[^6]:    City/County was licensed in 2016, but did not operate keno at that time.
    ${ }^{2}$ Bennington now has an interlocal agreement with Omaha and their proceeds are included in Omaha.
    NL = not licensed

