

## NEBRASKA

Good Life. Great Service.
DEPARTMENT OF REVENUE
Produced by the Nebraska Department of Revenue, Charitable Gaming Division.

## Charitable Gaming proceeds benefit nonprofit organizations

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 FY2020-21 were $\$ 353$ million, a 31.6\% increase from FY2019-20, when approximately $\$ 268$ million was wagered.

Tax receipts from all charitable gaming activities for FY2020-21 were $\$ 7.1$ million, a $31.1 \%$ increase from FY2019-20.

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## FISCAL YEAR SUMMARY

## July 1, 2020 to June 30, 2021

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.

Revenue for the Charitable Gaming Operations Cash Fund and the General Fund from July 1, 2020, through June 30, 2021, was as follows:

|  | Revenue |  |  |
| :--- | :---: | ---: | ---: |
|  | General Fund | Cash Fund | Total |
| Receipt Type | $\$ 3,703,170$ | $\$ 2,473,203$ | $\$ 6,176,373$ |
| Tax Revenue (TC 35-00) | 84,540 | 58,215 | 142,755 |
| Fee Revenue (TC 35-01 and 35-02) |  |  |  |
| Other Revenue (Primarily Interest) |  | 52,502 | 52,502 |
| Total Revenue | $\mathbf{\$ 3 , 7 8 7 , 7 1 0}$ | $\mathbf{\$ 2 , 5 8 3 , 9 2 0}$ | $\mathbf{\$ 6 , 3 7 1 , 6 3 0}$ |

Budget and Expenditures - Finance

| Expenditure Type |  | Budgeted Amount ${ }^{2}$ | Actual Expenditure |  |
| :---: | :---: | :---: | :---: | :---: |
| Personal Services (Personnel) |  |  |  |  |
| Salaries | \$ | 1,089,856 | \$ | 849,288 |
| Benefits |  | 403,488 |  | 316,105 |
| Total Personal Services | \$ | 1,493,344 | \$ | 1,165,393 |
| Operating Expenses |  | 239,581 |  | 277,339 |
| Travel Expenses |  | 50,277 |  | 46,431 |
| Capital Outlay |  | 22,519 |  | 54,154 |
| Total Charitable Gaming Expenses | \$ | 1,805,721 | \$ | 1,543,317 |

${ }^{1}$ Actual general and cash fund fees collected.
${ }^{2}$ Budgeted amounts for FY2020-2021.
${ }^{3}$ Actual expenses recorded on a cash basis of accounting.

## FISCAL YEAR SUMMARY <br> July 1, 2020 to June 30, 2021

## 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 ..... 1
License revoked per Tax Commissioner's Order .....  0
Administrative Fines assessed ..... 2
Temporary Pickle Card Operator licenses granted ..... 4
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Cash devices ..... 2,967
Decals issued ..... 2,967
Operator locations ..... 1,133
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Mechanical Amusement Device (MAD) inspections ..... 1,553
Annual report reviews and filing follow-ups ..... 179
Pickle card operator inspections ..... 385
Keno compliance inspections ..... 494
Administrative contacts and inquiries ..... 484
Organization pickle card inspections ..... 20
Organization bingo game inspections ..... 7
Educational presentations to gaming licensees or potential licensees ..... 18
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## WAGERING

## Summary of Gaming Dollars Wagered, Taxes, and Fees

## Gaming Dollars Wagered

|  | FYE 6/2021 | FYE 6/2020 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: |
| County/City Lottery (Keno) | $\$ 327,464,783$ | $\$ 246,248,520$ | $\$ 81,216,263$ | $32.98 \%$ |
| Pickle Cards | $14,643,311$ | $12,736,255$ | $1,907,056$ | $14.97 \%$ |
| Bingo | $2,632,528$ | $3,407,722$ | $(775,194)$ | $(22.75 \%)$ |
| Lottery/Raffle | $7,986,211$ | $5,590,727$ | $2,395,484$ | $42.85 \%$ |
| Total Dollars Wagered | $\mathbf{\$ 3 5 2 , 7 2 6 , 8 3 3}$ | $\mathbf{\$ 2 6 7 , 9 8 3 , 2 2 4}$ | $\mathbf{\$ 8 4 , 7 4 3 , 6 0 9}$ | $31.62 \%$ |

Gaming Tax Revenue

|  | FYE 6/2021 | FYE 6/2020 | Increase/ (Decrease) | Percentage Change |
| :---: | :---: | :---: | :---: | :---: |
| County/City Lottery (Keno) ${ }^{1}$ | \$6,548,615 | \$4,924,943 | \$1,623,672 | 32.97\% |
| Pickle Cards ${ }^{2}$ | 345,615 | 303,311 | 42,304 | 13.95\% |
| Bingo ${ }^{3}$ | 78,975 | 102,231 | $(23,256)$ | (22.75\%) |
| Lottery/Raffle ${ }^{1}$ | 159,724 | 111,815 | 47,909 | 42.85\% |
| Total Tax Revenue | \$7,132,929 ${ }^{4}$ | \$5,442,300 | \$1,690,629 | 31.06\% |

Gaming License Fees

|  | FYE 6/2021 | FYE 6/2020 | Increase/ (Decrease) | Percentage Change |
| :---: | :---: | :---: | :---: | :---: |
| Cash Fund | \$ 59,843 | \$ 71,695 | (\$ 11,852) | (16.53\%) |
| General Fund | 88,505 | 356,870 | ( 268,365) | (75.20\%) |
| Total License Fees | \$ 148,348 | \$ 428,565 | $(\$ 280,217)^{5}$ | $(65.38 \%)^{5}$ |
| Total Taxes and License Fees | \$7,281,277 | \$5,870,865 | \$1,410,412 | 24.02\% |
| ${ }^{1} 2 \%$ of gross proceeds <br> ${ }^{2} 10 \%$ of definite profit <br> ${ }^{3} 3 \%$ of gross receipts |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| ${ }^{4}$ Based upon taxes reported on tax returns filed for FY2020-2021 reporting periods. The actual tax revenue on a cash basis for FY2020-2021 was $\$ 6,176,373$ (difference is due to a 30 -day filing offset). <br> ${ }^{5}$ Decrease is attributable to biennial licensing cycle. |  |  |  |  |
|  |  |  |  |  |

## WAGERING

## Gross Wagering by County

| County | Bingo |  | Pickle Cards |  | Lottery/Raffle |  | Keno |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FYE 6/2021 | FYE 6/2020 | FYE 6/2021 | FYE 6/2020 | FYE 6/2021 | FYE 6/2020 | FYE 6/2021 | FYE 6/2020 | FYE 6/2021 | FYE 6/2020 |
| Adams | \$43,178 | \$107,201 | \$300,209 | \$224,334 | \$136,837 | \$72,270 | \$2,702,267 | \$2,517,323 | \$3,182,491 | \$2,921,128 |
| Antelope |  |  |  |  | 122,952 | 94,216 | 1,464,444 | 762,562 | 1,587,396 | 856,778 |
| Arthur |  |  |  |  | No Acti | $y$ |  |  |  |  |
| Banner |  |  |  |  | No Act |  |  |  |  |  |
| Blaine |  |  |  |  | No Activ |  |  |  |  |  |
| Boone |  |  | 15,180 | 30,518 | 187,572 | 139,309 | 541,184 | 447,393 | 743,936 | 617,220 |
| Box Butte | 50,586 | 17,206 | 89,992 | 7,920 | 100,110 | 54,605 | 164,110 | 127,632 | 404,798 | 207,363 |
| Boyd |  |  |  |  | No Acti |  |  |  |  |  |
| Brown | 4,209 | 3,054 | 16,495 | 10,178 | 13,469 | 11,990 | 340,354 | 256,866 | 374,527 | 282,088 |
| Buffalo | 8,474 | 86,835 | 1,003,014 | 750,912 | 149,290 | 23,865 | 8,923,618 | 6,295,454 | 10,084,396 | 7,157,066 |
| Burt |  |  | 37,434 | 13,680 | 6,905 |  | 483,918 | 348,357 | 528,257 | 362,037 |
| Butler |  |  | 19,350 | 16,200 | 141,020 | 87,034 | 162,573 | 195,346 | 322,943 | 298,580 |
| Cass |  | 14,748 | 425,256 | 251,062 | 44,585 | 1,675 | 4,009,879 | 2,647,866 | 4,479,720 | 2,915,351 |
| Cedar |  | 808 |  |  | 407,947 | 327,225 | 92,059 | 69,759 | 500,006 | 397,792 |
| Chase |  |  |  | 998 | 20,000 | 5,150 | 241,791 | 149,138 | 261,791 | 155,286 |
| Cherry |  | 3,740 | 207,821 | 242,169 |  |  | 22,824 | 80,327 | 230,645 | 326,236 |
| Cheyenne |  |  | 163,245 | 91,227 | 39,144 | 34,403 | 974,703 | 981,952 | 1,177,092 | 1,107,582 |
| Clay |  |  | 32,155 | 21,428 | 2,700 | 26,400 | 685,702 | 630,758 | 720,557 | 678,586 |
| Colfax | 888 | 33,893 | 20,970 | 33,784 | 155,711 | 77,857 | 731,847 | 510,567 | 909,416 | 656,101 |
| Cuming |  |  | 139,410 | 134,365 | 93,195 | 132,045 | 245,332 | 182,876 | 477,937 | 449,286 |
| Custer | 200 | 4,209 | 24,270 | 9,608 | 62,970 |  | 501,948 | 366,735 | 589,388 | 380,552 |
| Dakota |  |  | 186,893 | 168,950 | 62,145 | 20,550 | 1,626,031 | 1,043,448 | 1,875,069 | 1,232,948 |
| Dawes | 1,312 | 1,690 |  |  |  |  | 502,116 | 225,476 | 503,428 | 227,166 |
| Dawson |  | 20,095 | 9,000 | 17,862 | 26,790 | 10,560 | 1,574,134 | 1,116,483 | 1,609,924 | 1,165,000 |
| Deuel |  |  |  |  |  |  | 459,258 | 240,854 | 459,258 | 240,854 |
| Dixon |  |  | 142,972 | 80,790 | 32,300 | 14,700 |  |  | 175,272 | 95,490 |
| Dodge | 19,807 | 7,367 | 562,486 | 560,502 | 107,060 | 44,375 | 7,287,134 | 5,255,551 | 7,976,487 | 5,867,795 |
| Douglas | 963,503 | 1,274,580 | 3,270,356 | 2,915,192 | 2,239,867 | 1,402,089 | 133,368,277 | 95,307,295 | 139,842,003 | 100,899,156 |
| Dundy |  |  |  |  | No Acti |  |  |  |  |  |
| Fillmore |  | 5,358 | 126,695 | 184,378 | 15,800 |  | 545,920 | 557,758 | 688,415 | 747,494 |
| Franklin |  |  |  |  |  |  | 84,766 | 64,745 | 84,766 | 64,745 |
| Frontier |  |  | 5,700 | 18,120 |  |  |  |  | 5,700 | 18,120 |
| Furnas |  |  | 17,955 | 9,045 | 19,502 |  | 44,786 | 37,815 | 82,243 | 46,860 |
| Gage |  | 15,938 | 137,941 | 162,159 |  | 14,776 | 1,785,088 | 1,075,136 | 1,923,029 | 1,268,009 |
| Garden |  |  | 20,999 | 18,218 | 17,700 | 1,180 | 1,828 | 7,675 | 40,527 | 27,073 |
| Garfield |  |  | 51,840 | 43,200 | 57,410 |  |  |  | 109,250 | 43,200 |
| Gosper |  |  |  |  | 25,310 | 12,610 | 143,157 | 52,950 | 168,467 | 65,560 |
| Grant |  |  |  |  | No Acti |  |  |  |  |  |
| Greeley |  |  |  |  | 17,620 | 22,101 | 1,284,800 | 633,432 | 1,302,420 | 655,533 |
| Hall | 148,428 | 297,554 | 929,856 | 852,508 | 316,333 | 120,146 | 7,427,738 | 5,765,847 | 8,822,355 | 7,036,055 |
| Hamilton |  |  | 238,015 | 146,005 |  |  | 6,547 |  | 244,562 | 146,005 |
| Harlan | 136 | 2,596 |  | 23,895 |  |  | 151,133 | 133,679 | 151,269 | 160,170 |
| Hayes |  |  |  |  |  | 15,100 | 14,313 |  | 14,313 | 15,100 |
| Hitchcock |  |  | 23,775 | 33,720 |  | 5,280 | 41,952 | 18,851 | 65,727 | 57,851 |
| Holt |  |  | 55,361 | 58,581 | 303,090 | 47,890 | 851,602 | 564,153 | 1,210,053 | 670,624 |
| Hooker |  |  |  |  | 15,000 | 15,000 |  |  | 15,000 | 15,000 |
| Howard |  |  | 31,997 | 36,956 | 211,975 | 184,550 | 1,036,528 | 658,036 | 1,280,500 | 879,542 |

## WAGERING

Gross Wagering by County (continued)

| County | Bingo |  | Pickle Cards |  | Lottery/Raffle |  | Keno |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FYE 6/2021 | FYE 6/2020 | FYE 6/2021 | FYE 6/2020 | FYE 6/2021 | FYE 6/2020 | FYE 6/2021 | FYE 6/2020 | FYE 6/2021 | FYE 6/2020 |
| Jefferson |  | \$ 7,592 | \$ 130,183 | \$ 94,342 |  | \$ 12,114 | \$ 338,592 | \$ 351,175 | \$ 468,775 | \$ 465,223 |
| Johnson |  | 2,954 |  |  |  |  | 539,626 | 406,846 | 539,626 | 409,800 |
| Kearney |  |  | 106,578 | 66,228 | 31,222 | 21,130 |  |  | 137,800 | 87,358 |
| Keith | 26,068 | 25,389 | 99,313 | 107,874 | 27,990 |  | 1,246,382 | 837,250 | 1,399,753 | 970,513 |
| Keya Paha |  |  |  |  | No Acti |  |  |  |  |  |
| Kimball |  |  | 5,963 | 998 | 44,750 | 39,450 | 365,630 | 323,457 | 416,343 | 363,905 |
| Knox | 647 | 1,514 |  |  | 43,730 | 60,438 | 275,003 | 170,560 | 319,380 | 232,512 |
| Lancaster | 958,274 | 791,318 | 2,649,538 | 2,419,753 | 582,877 | 580,068 | 56,399,199 | 46,425,754 | 60,589,888 | 50,216,893 |
| Lincoln |  | 42,479 | 488,730 | 506,676 | 70,182 | 48,472 | 5,721,266 | 4,644,608 | 6,280,178 | 5,242,235 |
| Logan |  |  |  |  | No Acti | ty |  |  |  |  |
| Loup |  |  | 6,315 | 2,985 |  |  |  |  | 6,315 | 2,985 |
| Madison | 7,209 | 112,557 | 277,176 | 250,711 | 239,128 | 171,691 | 6,267,491 | 5,593,595 | 6,791,004 | 6,128,554 |
| McPherson |  |  |  |  | No Activ |  |  |  |  |  |
| Merrick |  |  | 74,547 | 61,243 | 6,220 | 17,640 | 592,954 | 306,605 | 673,721 | 385,488 |
| Morrill |  |  |  |  |  | 49,100 | 626,526 | 399,949 | 626,526 | 449,049 |
| Nance | 2,659 | 2,054 | 6,135 | 27,233 | 17,700 | 38,800 | 1,028,101 | 326,942 | 1,054,595 | 395,029 |
| Nemaha |  | 1,025 | 2,232 | 2,160 |  |  | 114,466 | 46,897 | 116,698 | 50,082 |
| Nuckolls |  |  | 5,310 | 6,578 | 51,500 | 38,752 | 566,959 | 323,165 | 623,769 | 368,495 |
| Otoe |  |  | 108,343 | 77,028 |  | 40,960 | 1,446,239 | 1,036,708 | 1,554,582 | 1,154,696 |
| Pawnee | 365 | 365 | 13,384 |  |  |  |  |  | 13,749 | 365 |
| Perkins |  |  |  |  |  |  | 456,416 | 326,036 | 456,416 | 326,036 |
| Phelps |  |  | 58,853 | 40,692 |  |  | 277,946 | 235,452 | 336,799 | 276,144 |
| Pierce |  | 3,657 | 26,964 | 22,461 |  |  | 421,171 | 160,904 | 448,135 | 187,022 |
| Platte | 192,787 | 182,856 | 388,104 | 328,993 | 582,747 | 598,167 | 6,509,937 | 4,608,998 | 7,673,575 | 5,719,014 |
| Polk |  |  | 59,682 | 61,674 |  |  | 18,632 | 16,353 | 78,314 | 78,027 |
| Red Willow | 31,779 | 36,829 | 151,920 | 153,896 | 66,605 |  | 1,196,546 | 1,134,863 | 1,446,850 | 1,325,588 |
| Richardson |  |  | 48,442 | 35,451 | 91,125 | 18,875 | 307,492 | 235,906 | 447,059 | 290,232 |
| Rock | 2,312 |  |  |  |  |  |  |  | 2,312 | 0 |
| Saline | 6,594 | 6,666 | 111,880 | 124,117 | 43,925 | 41,084 | 2,138,165 | 1,007,899 | 2,300,564 | 1,179,766 |
| Sarpy |  | 142,257 | 298,435 | 267,948 | 352,023 | 220,921 | 47,601,758 | 39,610,679 | 48,252,216 | 40,241,805 |
| Saunders |  | 6,183 | 243,584 | 174,768 | 74,180 | 83,396 | 2,037,590 | 1,433,733 | 2,355,354 | 1,698,080 |
| Scotts Bluff | 151,146 | 130,640 | 431,638 | 333,412 | 133,100 | 150,480 | 6,913,776 | 5,123,475 | 7,629,660 | 5,738,007 |
| Seward |  |  | 27,240 | 72,311 | 47,510 | 60,840 | 30,249 | 42,881 | 104,999 | 176,032 |
| Sheridan |  |  | 44,081 | 29,670 | 14,475 | 14,250 | 42,100 | 10,199 | 100,656 | 54,119 |
| Sherman |  | 6,038 | 32,234 | 31,459 | 30,000 |  | 41,737 | 39,478 | 103,971 | 76,975 |
| Sioux |  |  |  |  | 3,360 | 4,120 |  |  | 3,360 | 4,120 |
| Stanton |  |  | 11,470 | 17,471 | 10,000 |  |  |  | 21,470 | 17,471 |
| Thayer |  |  |  |  | 112,000 | 7,291 | 7,974 | 2,368 | 119,974 | 9,659 |
| Thomas |  |  |  |  |  | 70,000 |  |  | 0 | 70,000 |
| Thurston |  |  |  |  | 7,000 | 5,000 |  |  | 7,000 | 5,000 |
| Valley | 11,967 | 8,477 | 24,000 | 7,950 |  | 27,800 | 803,522 | 224,201 | 839,489 | 268,428 |
| Washington |  |  | 157,557 | 77,612 | 40,453 |  | 1,753,287 | 1,027,141 | 1,951,297 | 1,104,753 |
| Wayne |  |  | 76,530 | 43,272 | 7,500 | 56,600 | 235,566 | 203,442 | 319,596 | 303,314 |
| Webster |  |  |  |  |  | 11,305 | 170,360 | 58,344 | 170,360 | 69,649 |
| Wheeler |  |  |  |  | 102,600 | 80,750 | 107,001 | 2,819 | 209,601 | 83,569 |
| York |  |  | 170,308 | 120,825 |  | 2,282 | 305,462 | 219,743 | 475,770 | 342,850 |
| TOTAL | \$2,632,528 | \$3,407,722 | \$ 14,643,311 | \$ 12,736,255 | \$ 7,986,211 | \$ 5,590,727 | \$327,430,782 | \$246,248,520 | \$352,692,832 | \$267,983,224 |

## LICENSING

## Licensee Comparison of Current Year to Prior Year

|  | Biennial License Fee | Number of Licenses FYE 6/2021 | Number of Licenses FYE 6/2020 | Net Change |
| :---: | :---: | :---: | :---: | :---: |
| Keno |  |  |  |  |
| Counties, cities, and villages licensed to conduct keno | \$ 100 | 189 | 172 | 17 |
| Keno lottery operators | \$ 500 | 185 | 164 | 21 |
| Keno sales outlet locations (including satellite locations) ${ }^{1}$ |  | 839 | 741 | 98 |
| Keno lottery workers | - | 3,283 | 2,798 | 485 |
| Pickle Card |  |  |  |  |
| Organizations licensed to conduct Class I lottery by pickle cards | \$ 200 | 128 | 135 | ( 7) |
| Organizations licensed to conduct Class II lottery by pickle cards | \$ 300 | 158 | 170 | (12) |
| Pickle card operators | \$ 100 | 433 | 436 | ( 3) |
| Pickle card operator authorizations | - | 490 | 529 | (39) |
| Sales agents | \$ 100 | 197 | 221 | (24) |
| Bingo |  |  |  |  |
| Organizations licensed to conduct Class I bingo | \$ 30 | 47 | 53 | ( 6) |
| Organizations licensed to conduct Class II bingo | \$ 100 | 8 | 9 | ( 1) |
| Gaming Managers | \$ 100 | 11 | 11 | 0 |
| Lessors of commercial bingo halls |  | , | 3 | 0 |
| Commercial bingo halls | \$ 200 | 4 | 4 | 0 |
| Lottery/Raffle |  |  |  |  |
| Organizations licensed to conduct lotteries and raffles | \$ 30 | 414 | 382 | 32 |
| Manufacturers and Distributors |  |  |  |  |
| Manufacturers of bingo equipment and pickle cards | \$3,050 | 4 | 3 | 1 |
| Distributors of bingo equipment and pickle cards | \$3,050 | 2 | 2 | 0 |
| Manufacturer-distributors of keno supplies and equipment | \$1,525 | 8 | 5 | 3 |
| Other Licenses and Permits |  |  |  |  |
| Special Event bingo permits ${ }^{2}$ | \$ 15 | 24 | 83 | (59) |
| Pickle card dispensing devices registered ${ }^{3}$ | \$ 50 | 473 | 504 | (31) |
| Lottery and raffle special permits ${ }^{4}$ | \$ 10 | 335 | 328 | 7 |
| Utilization of funds members ${ }^{5}$ | \$ 40 | 785 | 791 | ( 6) |

[^0]
## LICENSING

Keno Licenses by County
Counties, Cities, \& Villages
Lottery Operators ${ }^{2}$
Sales Outlets FYE 6/2021 FYE 6/2020 FYE 6/2021

FYE 6/2020 FYE 6/2021


[^1]
## THE GAMES - BINGO

## Gross Wagered, Expenses, Taxes, and Profit

Fiscal Years Ending June 2021 and June 2020

|  | $\begin{gathered} \text { FYE } \\ 6 / 2021 \\ \text { Class I }^{1} \\ \hline \end{gathered}$ | FYE <br> 6/2021 <br> Class II ${ }^{2}$ | FYE 6/2021 Total | FYE <br> 6/2020 <br> Total | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gross Wagered | \$792,968 | \$1,839,560 | \$2,632,528 | \$3,407,722 | $(\$ 775,194)$ |
| Less Expenses |  |  |  |  |  |
| Prizes | 630,998 | 1,177,084 | 1,808,082 | 2,355,652 | $(547,570)$ |
| Expenses | 31,121 | 595,831 | 626,952 | 914,310 | ( 287,358) |
| Taxes | 23,789 | 55,187 | 78,975 | 102,232 | ( 23,257) |
| Profit | \$107,060 | \$ 11,458 | \$ 118,519 | \$ 35,528 | \$ 82,991 |

FYE 6/2021

## Class I



Class II


[^2]
## THE GAMES - PICKLE CARDS

Gross Wagered, Expenses, Taxes, and Profit

Fiscal Years Ending June 2021 and June 2020

|  | $\begin{gathered} \text { FYE 6/2021 } \\ \text { Class I } \end{gathered}$ | FYE 6/2021 Class II ${ }^{2}$ | FYE 6/2021 Total | $\begin{gathered} \text { FYE 6/2020 } \\ \text { Total } \end{gathered}$ | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gross Wagered | \$ 2,456,374 | \$12,186,937 | \$14,643,311 | \$12,736,255 | \$1,907,056 |
| Less Expenses |  |  |  |  |  |
| Prizes | 2,029,204 | 9,270,018 | 11,299,222 | 9,119,542 | 2,179,680 |
| Operator Commissions ${ }^{3}$ |  | 876,979 | 876,979 | 636,906 | 240,073 |
| Expenses | 281,237 | 1,055,374 | 1,336,611 | 1,131,286 | 205,325 |
| Taxes ${ }^{4}$ | 59,604 | 286,011 | 345,615 | 303,310 | 42,305 |
| Profit | \$ 86,329 | \$ 698,555 | \$ 784,884 | \$ 1,545,211 | (\$760,327) |

## FYE 6/2021

## Class I



Class II


FYE 6/2021
FYE 6/2020
Number of Pickle Card Units Sold $\qquad$ 5,552

[^3]
# THE GAMES - KENO <br> Gross Wagered, Expenses, Taxes, and Profit 

Fiscal Years Ending June 2021 and June 2020

|  | FYE 6/2021 | FYE 6/2020 | Increase/ <br> (Decrease) |
| :--- | ---: | ---: | ---: |
| Gross Wagered | $\mathbf{\$ 3 2 7 , 4 3 0 , 7 8 2}$ | $\mathbf{\$ 2 4 6 , 2 4 8 , 5 2 0}$ | $\mathbf{\$ 8 1 , 1 8 2 , \mathbf { 2 6 2 }}$ |
| Less Expenses |  |  |  |
| $\quad$ Prizes | $247,583,745$ | $185,857,485$ | $61,726,260$ |
| $\quad$ Lottery Operator Commissions | $43,269,617$ | $32,482,316$ | $10,787,301$ |
| $\quad$ Expenses | $1,713,931$ | $1,571,745$ | 142,186 |
| Taxes | $\mathbf{6 , 5 4 8 , 6 1 5}$ | $\mathbf{\$ 1 , 9 2 4 , 9 7 0}$ | $\underline{1,623,645}$ |
| Profit | $\mathbf{2 8 , 3 1 4 , 8 7 4}$ |  | $\mathbf{\$ 6 , 9 0 2 , 8 7 0}$ |

FYE 6/2021


GROSS WAGERED BY LICENSEE


[^4]
## THE GAMES - LOTTERY/RAFFLE Gross Wagered, Expenses, Taxes, and Profit

Fiscal Years Ending June 2021 and June 2020

|  | FYE 6/2021 | FYE 6/2020 | Increase/ <br> (Decrease) |
| :--- | ---: | ---: | ---: |
| Lottery Gross Wagered | $\$ 4,608,747$ | $\$ 2,900,183$ | $\$ 1,708,564$ |
| Raffle Gross Wagered | $\underline{3,377,464}$ | $\underline{2,690,544}$ | $\frac{686,920}{\mathbf{\$ 2 , 3 9 5 , 4 8 4}}$ |
| Total Gross Wagered | $\mathbf{\$ 7 , 9 8 6 , 2 1 1}$ | $\mathbf{\$ 5 , 5 9 0 , 7 2 7}$ |  |
| Less Expenses |  |  | 892,743 |
| $\quad$ Prizes | $3,174,776$ | $2,282,033$ | 19 |
| $\quad$ Expenses | 364,326 | 383,688 | $\mathbf{1 9}, 362)$ |
| $\quad$ Taxes | $\mathbf{1 5 9 , 7 2 4}$ | $\mathbf{1 1 1 , 8 1 4}$ | $\mathbf{4 7 , 9 1 0}$ |
| Profit | $\mathbf{\$ 4 , 2 8 7 , 3 8 5}$ | $\mathbf{\$ 2 , 8 1 3 , 1 9 2}$ | $\mathbf{\$ 1 , 4 7 4 , 1 9 3}$ |

FYE 6/2021

${ }^{1}$ 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]:    ${ }^{1}$ Number of physical sales outlet locations was 584 . 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 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.

[^1]:    ${ }^{1}$ 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 584 . Some locations may hold a license for more than one lottery.

[^2]:    ${ }^{1}$ 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.

[^3]:    ${ }^{1}$ 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 $6 \%$ of gross proceeds.
    ${ }^{4}$ The statutory pickle card tax rate is $10 \%$ of definite profit, which is approximately $2.43 \%$ of gross proceeds.

[^4]:    ${ }_{2}^{1}$ City/County licensed but did not carry keno at that time.
    3 Interlocal agreement with Omaha and proceeds are reported by Omaha.
    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

