

# CHARITABLE GAMING

# ANNUAL REPORT

20  
24

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

## **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 FY2023-24 were \$371 million, a 3.5% decrease from FY2022-23, when approximately \$385 million was wagered.

Tax receipts from all charitable gaming activities for FY2023-24 were \$7.5 million, a 3.3% decrease from FY2022-23.

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# Fiscal Year Summary

JULY 1, 2023 TO JUNE 30, 2024

## 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. During the 2024 Legislative Session, LB 1412 transferred \$7 million to the General Fund.

Revenue for the Charitable Gaming Operations Cash Fund and the General Fund from July 1, 2023, through June 30, 2024, was as follows:

Receipt Type	REVENUE		
	General Fund	Cash Fund	Total
Tax Revenue (TC 35-00)	\$4,571,703	\$3,064,296	\$7,635,999
Fee Revenue (TC 35-01 and 35-02) <sup>1</sup>	183,708	65,356	249,064
Other Revenue (Primarily Interest)		179,274	179,274
<b>Total Revenue</b>	<b>\$4,755,411</b>	<b>\$3,308,926</b>	<b>\$8,064,337</b>

## BUDGET AND EXPENDITURES—FINANCE

Expenditure Type	Budgeted Amount <sup>2</sup>	Actual Expenditure <sup>3</sup>
Personal Services (Personnel)		
Salaries	\$1,235,772	\$ 814,629
Benefits	<u>477,702</u>	<u>294,670</u>
Total Personal Services	\$1,713,474	\$1,109,299
Operating Expenses	214,413	281,377
Travel Expenses	35,750	80,765
Capital Outlay	42,000	6,646
<b>Total Charitable Gaming Expenses</b>	<b>\$2,005,637</b>	<b>\$1,478,087</b>

<sup>1</sup> Actual general and cash fund fees collected.

<sup>2</sup> Budgeted amounts for FY2023-2024.

<sup>3</sup> Actual expenses recorded on a cash basis of accounting.

# Fiscal Year Summary

JULY 1, 2023 TO JUNE 30, 2024

## 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 .....	4
License revoked per Tax Commissioner's Order .....	0
Administrative Fines assessed (cash devices) .....	4
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### Financial Compliance and Review

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Keno (county/city lottery) annual reports .....	191
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### Charitable Gaming Inspections

Cash Device inspections .....	4,013
Mechanical Amusement Device (MAD) inspections .....	4,209
Annual report reviews and filing follow-ups .....	1,059
Pickle card operator inspections .....	313
Keno compliance inspections .....	377
Administrative contacts and inquiries .....	385
Organization pickle card inspections .....	40
Organization bingo game inspections .....	12
Educational presentations to gaming licensees or potential licensees .....	35
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# Wagering

## SUMMARY OF GAMING DOLLARS WAGERED, TAXES AND FEES

### GAMING DOLLARS WAGERED

	FYE 6/2024	FYE 6/2023	Increase/ (Decrease)	Percentage Change
County/City Lottery (Keno)	\$344,123,807	\$357,106,237	(\$12,982,430)	-3.64%
Pickle Cards	12,116,042	13,493,241	( 1,377,199)	-10.21%
Bingo	4,703,793	4,538,247	165,546	3.65%
Lottery/Raffle	10,517,058	9,641,787	875,271	9.08%
<b>Total Dollars Wagered</b>	<b>\$371,460,700</b>	<b>\$384,779,512</b>	<b>(\$13,318,812)</b>	<b>-3.46%</b>

### GAMING TAX REVENUE

	FYE 6/2024	FYE 6/2023	Increase/ (Decrease)	Percentage Change
County/City Lottery (Keno) <sup>1</sup>	\$6,882,476	\$7,142,125	(\$259,649)	-3.64%
Pickle Cards <sup>2</sup>	309,859	330,215	( 20,356)	-6.16%
Bingo <sup>3</sup>	141,114	136,147	4,967	3.65%
Lottery/Raffle <sup>1</sup>	210,341	192,835	17,506	9.08%
<b>Total Tax Revenue</b>	<b>\$7,543,790<sup>4</sup></b>	<b>\$7,801,322</b>	<b>(\$257,532)</b>	<b>-3.30%</b>

### GAMING LICENSE FEES

	FYE 6/2024	FYE 6/2023	Increase/ (Decrease)	Percentage Change
Cash Fund	\$ 123,335	\$ 35,100	\$ 88,235	251.38%
General Fund	185,093	71,778	113,315	157.87%
<b>Total License Fees</b>	<b>\$ 308,428</b>	<b>\$ 106,878</b>	<b>\$201,550<sup>5</sup></b>	<b>188.58%</b>

<b>Total Taxes and License Fees</b>	<b>\$7,852,218</b>	<b>\$7,908,200</b>	<b>(\$ 55,982)</b>	<b>-0.71%</b>
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<sup>1</sup> 2% of gross proceeds.

<sup>2</sup> 10% of definite profit.

<sup>3</sup> 3% of gross receipts.

<sup>4</sup> Based upon taxes reported on tax returns filed for FY2023-2024 reporting periods; actual tax revenue on a cash basis for FY2023-2024 was \$7,635,999 (difference is due to a 30-day filing offset.)

<sup>5</sup> Increase attributable to biennial licensing cycle.

# Wagering

## GROSS WAGERING BY COUNTY

County	Bingo		Pickle Cards		Lottery/Raffle		Keno		Total	
	FYE 6/2024	FYE 6/2023	FYE 6/2024	FYE 6/2023	FYE 6/2024	FYE 6/2023	FYE 6/2024	FYE 6/2023	FYE 6/2024	FYE 6/2023
Adams	\$102,415	\$98,433	\$226,683	\$362,391	\$448,919	\$240,924	\$2,947,281	\$3,387,637	\$3,725,298	\$4,089,385
Antelope					122,950	127,098	2,687,258	3,139,103	2,810,208	3,266,201
Arthur					No Activity					
Banner					No Activity					
Blaine					No Activity					
Boone			27,480	11,697	253,770	194,180	345,324	441,693	626,574	647,570
Box Butte	56,942	72,497	61,935	125,971	109,960	110,450	394,748	252,718	623,585	561,636
Boyd					No Activity					
Brown	5,915	5,362	19,800		15,539	10,670	329,373	389,149	370,627	405,181
Buffalo	51,907	46,003	553,233	608,664	157,835	170,400	8,935,371	9,354,161	9,698,346	10,179,228
Burt			16,840	12,215			388,278	402,905	405,118	415,120
Butler			14,165	20,792	156,708	120,164	643,693	213,603	814,566	354,559
Cass	10,727	6,322	233,882	216,411	40,420	84,590	4,001,200	4,268,040	4,286,229	4,575,363
Cedar					247,003	323,317	31,318	30,932	278,321	354,249
Chase					20,000	40,000	267,925	231,425	287,925	271,425
Cherry	7,220	6,675	224,225	253,388	10,000	10,000			241,445	270,063
Cheyenne	23,025	33,450	180,965	126,900	27,120	44,370	1,108,842	933,297	1,339,952	1,138,017
Clay	300		56,690	75,924		37,866	484,579	609,261	541,569	723,051
Colfax	40,668	44,627	16,420	17,994	105,251	88,795	857,198	666,511	1,019,537	817,927
Cuming			78,360	141,161	156,135	196,095	205,423	285,983	439,918	623,239
Custer			36,160	20,928	26,900	17,350	632,598	575,101	695,658	613,379
Dakota			128,705	155,091	213,410	89,408	1,564,831	1,644,382	1,906,946	1,888,881
Dawes					49,600	58,780	528,755	557,213	578,355	615,993
Dawson	15,750	14,988	31,045	31,100		69,830	1,223,658	1,286,391	1,270,453	1,402,309
Deuel							314,570	268,854	314,570	268,854
Dixon			158,414	182,104	14,640	14,880	327	3,027	173,381	200,011
Dodge	15,955	23,106	379,450	681,779	87,430	127,855	8,454,580	8,806,239	8,937,415	9,638,979
Douglas	2,148,832	2,107,310	3,556,702	4,010,609	2,772,007	2,665,522	142,442,241	149,415,485	150,919,782	158,198,926
Dundy					No Activity					
Fillmore			51,505	69,973	12,980	15,180	432,657	542,265	497,142	627,418
Franklin							20,295	28,273	20,295	28,273
Frontier			14,670	10,456			88,042		102,712	10,456
Furnas			26,610	15,437	19,777	19,280			46,387	34,717
Gage			162,861	177,189	81,336	23,100	1,994,097	2,422,393	2,238,294	2,622,682
Garden			15,279	7,980	5,000	5,000	231,906	202,641	252,185	215,621
Garfield			38,765	69,943	13,970	5,000	59,766	15,321	112,501	90,264
Gosper					15,480	16,828	127,507	135,155	142,987	151,983
Grant					No Activity					
Greeley					82,130	86,480	1,353,027	1,573,645	1,435,157	1,660,125
Hall	329,102	340,116	793,134	893,681	487,714	226,443	7,104,436	7,839,120	8,714,386	9,299,360
Hamilton			175,950	169,012			56,245	72,843	232,195	241,855
Harlan					20,633			50,866	20,633	50,866
Hayes			6,720						6,720	0
Hitchcock	2,612	1,732	5,985	17,419			147,734	159,360	156,331	178,511
Holt			15,930	40,005	221,055	189,260	651,606	914,001	888,591	1,143,266
Hooker					15,000	15,000			15,000	15,000
Howard			6,230	14,198	231,985	265,845	1,300,625	1,629,182	1,538,840	1,909,225

# Wagering

## GROSS WAGERING BY COUNTY (CONTINUED)

County	Bingo		Pickle Cards		Lottery/Raffle		Keno		Total	
	FYE 6/2024	FYE 6/2023	FYE 6/2024	FYE 6/2023	FYE 6/2024	FYE 6/2023	FYE 6/2024	FYE 6/2023	FYE 6/2024	FYE 6/2023
Jefferson			\$76,901	\$64,206	\$31,879	\$20,210	\$364,920	\$432,101	\$473,700	\$516,517
Johnson					39,925	2,650	426,644	404,255	466,569	406,905
Kearney			50,960	80,204	66,347	46,160			117,307	126,364
Keith	\$37,595	\$32,901	75,375	113,389			1,363,782	1,772,597	1,476,752	1,918,887
Keya Paha					No Activity					
Kimball	4,059		4,854	432	40,050	39,850	195,282	347,274	244,245	387,556
Knox		5,137			105,522	95,133	256,234	312,116	361,756	412,386
Lancaster	1,191,376	1,034,159	1,890,885	1,802,067	1,169,120	825,033	58,920,255	61,911,015	63,171,636	65,572,274
Lincoln	58,390	55,088	408,241	471,026	139,612	120,717	5,131,007	5,654,886	5,737,250	6,301,717
Logan					No Activity					
Loup			12,400	8,943					12,400	8,943
Madison	84,579	83,532	142,605	267,529	368,449	347,345	6,181,274	5,715,840	6,776,907	6,414,246
McPherson					No Activity					
Merrick			83,554	52,529	15,680	25,410	998,682	756,605	1,097,916	834,544
Morrill					30,000		602,927	543,761	632,927	543,761
Nance	242	922	7,460	2,995	28,020	21,420	907,011	1,215,997	942,733	1,241,334
Nemaha				4,252			59,035	62,398	59,035	66,650
Nuckolls			5,955		65,725	67,925	223,409	342,048	295,089	409,973
Otoe			15,885	35,993	31,080	50,360	1,868,883	1,735,709	1,915,848	1,822,062
Pawnee	887	1,459	27,750	23,820					28,637	25,279
Perkins							305,118	382,933	305,118	382,933
Phelps			57,940	37,993	16,149		281,345	313,842	355,434	351,835
Pierce	3,378	3,923	30,760	32,763		17,500	296,559	389,020	330,697	443,206
Platte	231,182	211,066	377,695	382,838	685,399	705,366	7,809,801	8,394,227	9,104,077	9,693,497
Polk			48,450	25,740		5,000			48,450	30,740
Red Willow	33,377	43,099	81,534	106,113	85,880	83,770	850,842	1,034,040	1,051,633	1,267,022
Richardson	4,655			11,880	68,469	73,440	998,581	577,417	1,071,705	662,737
Rock					No Activity					
Saline	8,710	5,464	91,923	119,578	129,995	109,390	2,060,997	2,324,194	2,291,625	2,558,626
Sarpy	2,927		241,816	225,772	266,260	468,452	48,863,474	47,457,826	49,374,477	48,152,050
Saunders	4,620	8,002	312,833	292,894	160,100	158,064	2,701,439	1,815,342	3,178,992	2,274,302
Scotts Bluff	205,947	232,706	322,341	260,042	152,180	135,470	7,315,403	7,211,825	7,995,871	7,840,043
Seward			22,795	40,750	51,890	179,663	39,032	69,911	113,717	290,324
Sheridan			28,990	13,919	31,950	53,400	11,807	20,487	72,747	87,806
Sherman	5,040	6,076	10,479	13,978	68,100	45,200	88,180	76,511	171,799	141,765
Sioux					4,540	4,000			4,540	4,000
Stanton			5,940	6,192	10,000	10,000			15,940	16,192
Thayer	1,612				56,761	83,483			58,373	83,483
Thomas					No Activity					
Thurston					5,840	7,540			5,840	7,540
Valley	13,847	14,092	8,692	21,840	30,575	8,820	324,852	411,927	377,966	456,679
Washington			158,880	239,088	149,215	69,257	1,389,262	1,467,490	1,697,357	1,775,835
Wayne			81,868	53,291	83,174	32,583	342,948	427,845	507,990	513,719
Webster			33,110		27,225		196,784	280,295	257,119	280,295
Wheeler							153,172	191,493	153,172	191,493
York			82,378	140,773	59,290	19,216	237,552	304,835	379,220	464,824
<b>TOTAL</b>	<b>\$4,703,793</b>	<b>\$4,538,247</b>	<b>\$ 12,116,042</b>	<b>\$ 13,493,241</b>	<b>\$ 10,517,058</b>	<b>\$ 9,641,787</b>	<b>\$ 344,123,807</b>	<b>\$357,106,237</b>	<b>\$371,460,700</b>	<b>\$384,779,512</b>



# Licensing

## LICENSEE COMPARISON OF CURRENT YEAR TO PRIOR YEAR

	Biennial License Fee	Number of Licenses FYE 6/2024	Number of Licenses FYE 6/2023	Net Change
<b>KENO</b>				
Counties, cities, and villages licensed to conduct keno	\$100	179	184	(5)
Keno lottery operators	\$500	167	171	(4)
Keno sales outlet locations (including satellite locations) <sup>1</sup>	-	785	788	(3)
Keno lottery workers	-	3013	2957	56
<b>PICKLE CARD</b>				
Organizations licensed to conduct Class I lottery by pickle cards	\$200	117	120	(3)
Organizations licensed to conduct Class II lottery by pickle cards	\$300	136	142	(6)
Pickle card operators	\$100	317	356	(39)
Pickle card operator authorizations	-	391	422	(31)
Sales agents	\$100	165	172	(7)
<b>BINGO</b>				
Organizations licensed to conduct Class I bingo	\$30	47	45	2
Organizations licensed to conduct Class II bingo	\$100	8	8	0
Gaming Managers	\$100	9	9	0
Lessors of commercial bingo halls	-	2	2	0
Commercial bingo halls	\$200	4	4	0
<b>LOTTERY/RAFFLE</b>				
Organizations licensed to conduct lotteries and raffles	\$30	435	439	(4)
<b>MANUFACTURERS AND DISTRIBUTORS</b>				
Manufacturers of bingo equipment and pickle cards	\$3,050	4	5	(1)
Distributors of bingo equipment and pickle cards	\$3,050	2	2	0
Manufacturer-distributors of keno supplies and equipment	\$1,525	5	5	0
<b>OTHER LICENSES AND PERMITS</b>				
Special Event bingo permits <sup>2</sup>	\$15	95	76	19
Pickle card dispensing devices registered <sup>3</sup>	\$50	351	410	(59)
Lottery and raffle special permits <sup>4</sup>	\$10	411	356	55
Utilization of funds members <sup>5</sup>	\$40	765	786	(21)

<sup>1</sup> Number of physical sales outlet locations was 530. Some locations may hold a license for more than one lottery.

<sup>2</sup> Fee per event; maximum of two events per calendar year not to exceed 14 days in total.

<sup>3</sup> Fee per device; calendar year registration.

<sup>4</sup> Fee per permit; one per 12-month period ending September 30 for special lottery or special raffle, or both.

<sup>5</sup> 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.

# Licensing

## KENO LICENSES BY COUNTY<sup>1</sup>

	Counties, Cities, & Villages		Lottery Operations <sup>2</sup>		Sales Outlets <sup>3</sup>	
	FYE 6/2024	FYE 6/2023	FYE 6/2024	FYE 6/2023	FYE 6/2024	FYE 6/2023
ADAMS	1	1	15	14	6	5
ANTELOPE	3	3			3	3
BOONE	4	4			5	5
BOX BUTTE	2	2			2	4
BROWN	1	2			1	2
BUFFALO	4	5	1	1	9	9
BURT	2	2			2	2
BUTLER	3	4			2	2
CASS	8	7	1	1	13	12
CEDAR	2	2			1	2
CHASE	2	2			2	2
CHERRY						
CHEYENNE	2	3	1	1	6	5
CLAY	2	2			3	3
COLFAX	2	3			3	4
CUMING	2	2			2	2
CUSTER	2	3			1	2
DAKOTA	2	2			4	4
DAWES	2	2			4	3
DAWSON	1	1			5	5
DEUEL	1	1			1	2
DIXON		1				1
DODGE	4	4			21	22
DOUGLAS	6	6	18	18	373	365
FILLMORE	2	2			2	2
FRANKLIN	1	1			1	1
FRONTIER	1		1		1	
FURNAS	1	1				
GAGE	5	5	1	1	7	6
GARDEN	1	1			2	3
GARFIELD	1	1			1	1
GOSPER	1	1			2	2
GREELEY	3	3			3	3
HALL	2	2	1	1	9	10
HAMILTON	1	1			1	1
HARLAN	1	1			1	1
HAYES						
HITCHCOCK	1	1			1	2
HOLT	1	1			2	2
HOWARD	2	2			2	2
JEFFERSON	1	1			2	2
JOHNSON	1	2			1	1
KEITH	1	1			7	10
KIMBALL	1	1			1	2
KNOX	4	4			6	6
LANCASTER	10	10	27	28	99	101
LINCOLN	3	3	2	2	11	11
MADISON	4	3			16	14
MERRICK	3	3			4	4
MORRILL	2	2			3	3
NANCE	2	2			5	5
NEMAHA	2	2			2	2
NUCKOLLS	3	3			3	2
OTOE	3	4	1	1	5	6
PERKINS	3	3			2	2
PHELPS	1	1	1	1	1	1
PIERCE	4	4			6	6
PLATTE	5	6	60	66	18	18
POLK	1	1				1
RED WILLOW	1	1	1	1	3	4
RICHARDSON	1	1			1	1
SALINE	2	3			5	5
SARPY	6	6	26	25	38	38
SAUNDERS	9	8	1	1	11	11
SCOTTS BLUFF	6	6	7	7	13	16
SEWARD	2	1			3	1
SHERIDAN	1	1			1	1
SHERMAN	1	1			2	2
THAYER	2	2				
VALLEY	2	2			2	2
WASHINGTON	4	4	1	1	5	5
WAYNE	2	1			3	1
WEBSTER	1	1			1	1
WHEELER	1	1			1	1
YORK	2	2	1	1		
<b>TOTAL</b>	<b>179</b>	<b>184</b>	<b>167</b>	<b>171</b>	<b>785</b>	<b>788</b>

<sup>1</sup> Only those counties with keno licensees in these years are listed.

<sup>2</sup> Lottery operator licenses based on principal office location.

<sup>3</sup> Number of physical sales outlet locations was 530. Some locations may hold a license for more than one lottery.

# The Games—Bingo

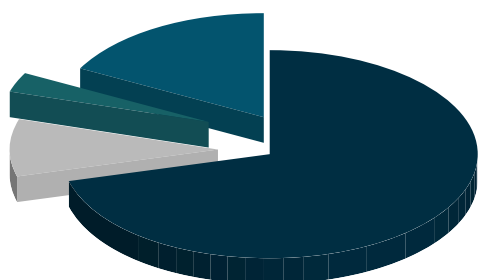
## GROSS WAGERED, EXPENSES, TAXES AND PROFIT

### FISCAL YEARS ENDING JUNE 2024 AND JUNE 2023

	FYE 6/2024 Class I <sup>1</sup>	FYE 6/2024 Class II <sup>2</sup>	FYE 6/2024 Total	FYE 6/2023 Total	Increase/ (Decrease)
<b>Gross Wagered</b>	<b>\$980,061</b>	<b>\$3,723,732</b>	<b>\$4,703,793</b>	<b>\$4,538,247</b>	<b>\$165,546</b>
<b>Less Expenses</b>					
Prizes	696,022	2,234,880	2,930,902	2,842,305	88,597
Expenses	87,413	1,116,572	1,203,985	1,010,634	193,351
Taxes	29,402	111,712	141,114	136,148	4,966
<b>Profit</b>	<b>\$167,224</b>	<b>\$ 260,568</b>	<b>\$ 427,792</b>	<b>\$ 549,160</b>	<b>(\$121,368)</b>

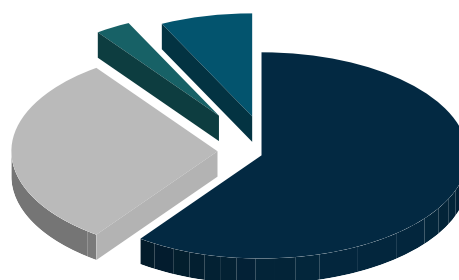
### FYE 6/2024

#### Class I



■ 71.02% Prizes    ■ 3.00% Taxes  
■ 8.92% Expenses    ■ 17.06% Profit

#### Class II



■ 60.02% Prizes    ■ 3.00% Taxes  
■ 29.98% Expenses<sup>3</sup>    ■ 7.00% Profit

<sup>1</sup> Class I Bingo - Gross receipts under \$100,000 annually.

<sup>2</sup> Class II Bingo - Gross receipts of \$100,000 or more annually.

<sup>3</sup> Includes both variable and fixed expenses. Class II expenses in excess of 14% are attributable to rental of bingo halls.

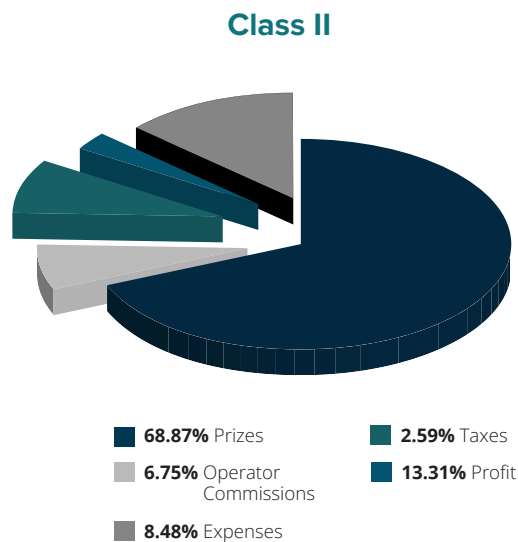
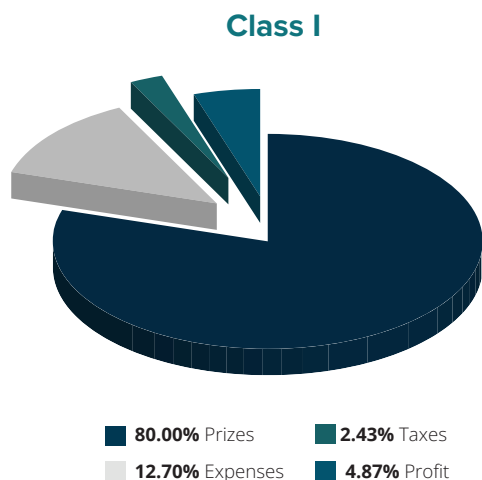
# The Games—Pickle Cards

## GROSS WAGERED, EXPENSES, TAXES, AND PROFIT

### FISCAL YEARS ENDING JUNE 2024 AND JUNE 2023

	FYE 6/2024 Class I <sup>1</sup>	FYE 6/2024 Class II <sup>2</sup>	FYE 6/2024 Total	FYE 6/2023 Total	Increase/ (Decrease)
<b>Gross Wagered<sup>5</sup></b>	<b>\$2,683,121</b>	<b>\$9,432,921</b>	<b>\$12,116,042</b>	<b>\$13,493,241</b>	<b>(\$ 1,377,199)</b>
<b>Less Expenses</b>					
Prizes	2,146,497	6,496,552	8,643,049	9,338,495	( 695,446)
Operator Commissions <sup>3</sup>		636,467	636,467	673,111	( 36,644)
Expenses	340,742	799,363	1,140,105	2,084,969	( 944,864)
Taxes <sup>4</sup>	65,200	244,659	309,859	330,215	( 20,356)
<b>Profit</b>	<b>\$ 130,682</b>	<b>\$1,255,880</b>	<b>\$ 1,386,562</b>	<b>\$ 1,066,451</b>	<b>\$ 320,111</b>

### FYE 6/2024



Number of Pickle Card Units Sold .....

**FYE 6/2024**  
4,619

**FYE 6/2023**  
4,901

<sup>1</sup> Class I licensees sell pickle cards at their own premises (such as a club facility) and at their bingo games (if licensed for bingo).

<sup>2</sup> Class II licensees, in addition to selling at their clubs and bingo games, can also sell pickle cards through licensed pickle card operators.

<sup>3</sup> 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.

<sup>4</sup> The statutory pickle card tax rate is 10% of definite profit.

<sup>5</sup> Based on organization purchases reported by distributor.

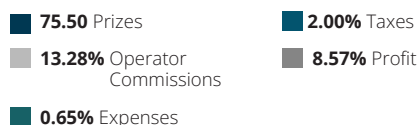
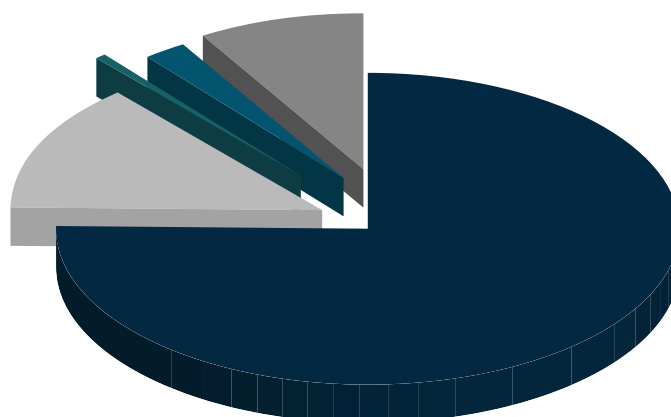
# The Games—Keno

## GROSS WAGERED, EXPENSES, TAXES, AND PROFIT

### FISCAL YEARS ENDING JUNE 2024 AND JUNE 2023

	FYE 6/2024	FYE 6/2023	Increase/(Decrease)
<b>Gross Wagered</b>	<b>\$344,123,807</b>	<b>\$357,106,237</b>	<b>(\$12,982,430)</b>
<b>Less Expenses</b>			
Prizes	259,794,095	270,103,692	( 10,309,597)
Lottery Operator Commissions	45,711,367	46,888,625	( 1,177,258)
Expenses	2,234,095	2,137,197	96,898
Taxes	6,882,476	7,142,125	( 259,649)
<b>Profit</b>	<b>\$ 29,501,774</b>	<b>\$30,834,598</b>	<b>(\$ 1,332,824)</b>

### FYE 6/2024



# Gross Wagered by Licensee

KENO

County/City	FYE 6/2024	FYE 6/2023	County/City	FYE 6/2024	FYE 6/2023
Adams	\$285,109	\$300,851	Ewing	\$651,606	\$914,001
Albion	217,346	265,217	Exeter	99,938	101,790
Alliance	152,423	140,088	Fairbury	364,920	432,101
Arlington	0 <sup>4</sup>	0 <sup>4</sup>	Farwell	277,830	298,702
Ashland	886,351	732,943	Filley	202,171	204,678
Auburn	59,035	62,398	Fort Calhoun	250,277	183,350
Avoca	174,998	336,749	Fremont	7,976,443	8,340,726
Bancroft	167,693	243,963	Fullerton	211,045	349,588
Bartlett	153,172	191,493	Garden Co.	231,906	202,641
Battle Creek	181,264	159,491	Garfield Co.	59,766	15,321
Bayard	174,666	172,556	Geneva	332,719	440,475
Beatrice	1,090,436	1,520,712	Genoa	695,966	866,409
Beemer	37,730	42,020	Gering	1,759,607	1,770,829
Bellevue	10,948,015	10,387,159	Gibbon	397,017	560,395
Bellwood	NL	5,226	Giltner	56,245	72,843
Bennet	65,647	50,447	Gosper Co.	127,507	135,155
Bennington	0 <sup>2</sup>	0 <sup>2</sup>	Greeley	36,255	96,676
Blair	1,138,985	1,284,140	Greenwood	100,178	142,389
Bloomfield	34,533	43,197	Gretna	1,802,750	1,992,753
Blue Hill	196,784	280,295	Hall Co.	6,997,990	7,720,837
Blue Springs	94,589	113,063	Hallam	176,410	283,704
Bridgeport	428,261	371,205	Harlan Co.	0	50,866
Broken Bow	536,608	481,861	Hartington	31,318	30,932
Buffalo County	727,437	608,564	Harvard	289,435	286,778
Callaway	95,990	93,240	Hastings	2,947,281	3,387,637
Cambridge	0 <sup>1</sup>	0 <sup>1</sup>	Hemingford	242,325	112,630
Cass Co.	805,834	817,394	Hickman	387,447	441,007
Cedar Bluffs	0 <sup>4</sup>	0 <sup>4</sup>	Holdrege	281,345	313,842
Cedar Creek	209,708	226,677	Hoskins	0 <sup>3</sup>	NL
Cedar Rapids	14,003	17,200	Howells	0	2,123
Central City	117,990	12,175	Humphrey	74,454	54,938
Chadron	152,387	181,512	Inglewood	0 <sup>4</sup>	0 <sup>4</sup>
Chase Co.	27,420	30,367	Johnstown	NL	0 <sup>1</sup>
Cheyenne Co.	983,730	768,837	Kearney	7,810,917	8,185,202
Columbus	6,408,903	7,076,866	Keith Co.	1,363,782	1,772,597
Crawford	376,368	375,701	Kennard	0 <sup>4</sup>	0 <sup>4</sup>
Crete	1,940,054	2,203,722	Kimball	195,282	347,274
Curtis	88,042	NL	Knox Co.	155,659	164,659
Dawson Co.	1,223,658	1,286,391	LaVista	16,626,429	15,821,561
Denton	5,593,230	5,009,154	Lawrence	27,781	42,887
Deshler	0 <sup>1</sup>	0 <sup>1</sup>	Lincoln	49,353,751	49,872,603
Deuel Co.	314,570	268,854	Lindsay	0 <sup>1</sup>	0 <sup>1</sup>
Dodge	266,952	269,408	Lindsay	0 <sup>1</sup>	0 <sup>1</sup>
Doniphan	106,446	118,283	Lodgepole	0 <sup>1</sup>	0 <sup>1</sup>
Dorchester	115,834	97,320	Long Pine	329,373	389,149
Dwight	0 <sup>1</sup>	0 <sup>1</sup>	Lorton	194,283	177,456
Eagle	0 <sup>2</sup>	0 <sup>2</sup>	Louisville	146,002	153,737
Elm Creek	0 <sup>1</sup>	0 <sup>1</sup>	Loup City	88,180	76,511

# Gross Wagered by Licensee

## KENO (CONTINUED)

County/City	FYE 6/2024	FYE 6/2023
Lyman	\$220,170	\$210,687
Madrid	20,745	17,111
McCook	850,842	1,034,040
McGrew	134,478	162,087
Mead	158,988	NL
Meadow Grove	45,197	NL
Memphis	99,315	116,251
Minatare	13,818	13,053
Monroe	799,791	875,603
Morse Bluff	93,914	124,146
Murdock	847	NL
Neligh	551,355	425,160
Nelson	144,971	99,128
Newcastle	327	3,027
Niobrara	66,042	104,260
Norfolk	5,954,813	5,556,349
North Bend	211,185	196,105
North Platte	4,912,791	5,312,657
Oak	0 <sup>1</sup>	NL
Oakland	19,890	43,249
Omaha	113,948,408	116,811,097
Orchard	803,908	1,444,461
Ord	324,852	411,927
Osceola	0 <sup>1</sup>	0 <sup>1</sup>
Osmond	114,541	99,334
Otoe Co.	1,615,782	1,424,541
Palmer	213,825	55,574
Papillion	12,696,669	12,138,433
Petersburg	53,777	28,869
Pierce	182,018	289,686
Plainview	222,671	322,929
Platte County	474,339	347,321
Plattsmouth	2,563,633	2,591,094
Pleasant Dale	35,378	NL
Potter	125,112	164,460
Ralston	27,979,117	32,220,767
Raymond	8,493	279,274
Richland	52,314	39,499
Rising City	369,335	132,401
Roca	185,317	521,231
Royal	886,623	726,039
Rulo	998,581	577,417
Rushville	11,807	20,487
Sarpy Co.	6,290,491	6,465,533
Schuyler	857,198	664,388
Scotia	331,922	450,028
Scotts Bluff Co.	5,176,703	4,980,330

County/City	FYE 6/2024	FYE 6/2023
Shelton	NL	0 <sup>1</sup>
Silver Creek	\$666,867	\$688,856
South Sioux City	1,564,831	1,644,382
Spalding	984,850	1,026,941
Sprague	266,753	163,030
Springfield	499,120	652,387
St. Edward	60,198	130,407
St. Paul	1,022,795	1,330,480
Sterling	0 <sup>2</sup>	0 <sup>2</sup>
Superior	50,657	200,033
Surprise	274,358	75,976
Sutherland	218,216	342,229
Sutton	195,144	322,483
Syracuse	58,818	88,206
Tecumseh	426,644	404,255
Tekamah	368,388	359,656
Terrytown	10,627	74,839
Tilden	222,701	220,514
Trenton	147,734	159,360
Unadilla	NL	45,506
Upland	20,295	28,273
Utica	3,654	69,911
Valley	0 <sup>2</sup>	0 <sup>2</sup>
Valparaiso	10,652	14,168
Venango	284,373	365,822
Waco	237,552	304,835
Wahoo	756,574	241,327
Waterloo	514,716	383,621
Wauneta	240,505	201,058
Waverly	2,883,207	5,290,565
Wayne	342,948	427,845
Weston	21,325	2,946
Wilber	5,109	23,152
Wymore	321,792	283,089
Wynot	0 <sup>1</sup>	0 <sup>1</sup>
York	0 <sup>1</sup>	0 <sup>1</sup>
Yutan	674,320	583,561
<b>TOTALS</b>	<b>\$344,123,807</b>	<b>\$357,106,237</b>

<sup>1</sup> City/County licensed but did not carry keno at that time.

<sup>2</sup> Interlocal agreement with Omaha and proceeds are reported by Omaha.

<sup>3</sup> Interlocal agreement with Norfolk and proceeds are reported by Norfolk.

<sup>4</sup> Interlocal agreement with Fremont and proceeds are reported by Fremont.

NL = not licensed

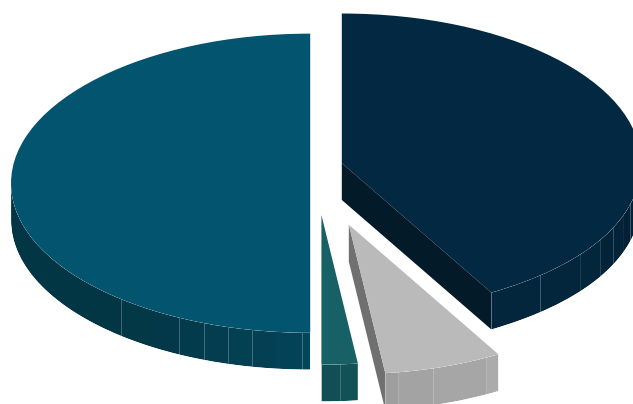
# The Games—Lottery/Raffle<sup>1</sup>

## GROSS WAGERED, EXPENSES, TAXES AND PROFIT

### FISCAL YEARS ENDING JUNE 2024 AND JUNE 2023

	FYE 6/2024	FYE 6/2023	Increase/(Decrease)
Lottery Gross Wagered	\$ 5,375,876	\$ 5,482,744	(\$106,868)
Raffle Gross Wagered	5,082,015	4,159,043	922,972
<b>Total Gross Proceeds</b>	<b>\$10,457,891</b>	<b>\$9,641,787</b>	<b>\$ 816,104</b>
<b>Less Expenses</b>			
Prizes	4,365,931	3,168,505	1,197,426
Expenses	662,615	566,663	95,952
Taxes	209,159	192,835	16,324
<b>Profit</b>	<b>\$ 5,220,186</b>	<b>\$5,713,784</b>	<b>(\$493,598)</b>

### FYE 6/2024



41.75% Prizes
  2.00% Taxes  
 6.34% Expenses
  49.91% Profit

<sup>1</sup> A lottery awards primarily cash prizes; a raffle must have at least 80% of its total prize value in merchandise.



# Cash Devices

JULY 1, 2023 TO JUNE 30, 2024

The Mechanical Amusement Device Tax Act (77-3001) differentiates Cash Devices (also known as skill games) from other types of amusement device, and sets forth a licensure and regulatory framework to ensure such devices are not games of chance. The process is managed by the Charitable Gaming Division, and a summary of the program is as follows:

## Cash Devices

Distributors operating .....	70
Cash devices .....	5,413
Decals issued.....	5,997
Operator locations.....	1,664
Operator denials .....	3
Device denials .....	1
Device seizures .....	3

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](http://revenue.nebraska.gov/gaming)