



Gaming
Commission

2024 ANNUAL REPORT

DIVISION OF CHARITABLE GAMING

DIVISION OF GAMING

DIVISION OF HORSE RACING
AND PARI-MUTUEL WAGERING

DIVISION OF LOTTERY



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**To: The Honorable Kathy Hochul, Governor of New York
Members of the New York State Legislature
Blake G. Washington, Director of the Budget
March 31, 2025**

On behalf of the New York State Gaming Commission, I respectfully submit this 2024 Annual Report, as required by N.Y. Racing, Pari-Mutuel Wagering and Breeding Law Section 104(18). Incorporated into this Report is the simulcast report required by N.Y. Racing, Pari-Mutuel Wagering and Breeding Law Sections 236(2), 318(1)(a)(iii), 318(1)(b)(i), and 1002(2). Financial information and other data provided for the Division of Lottery and the Division of Gaming are by the State's fiscal year; all other financial information and data is on a calendar year basis.

Respectfully Submitted,

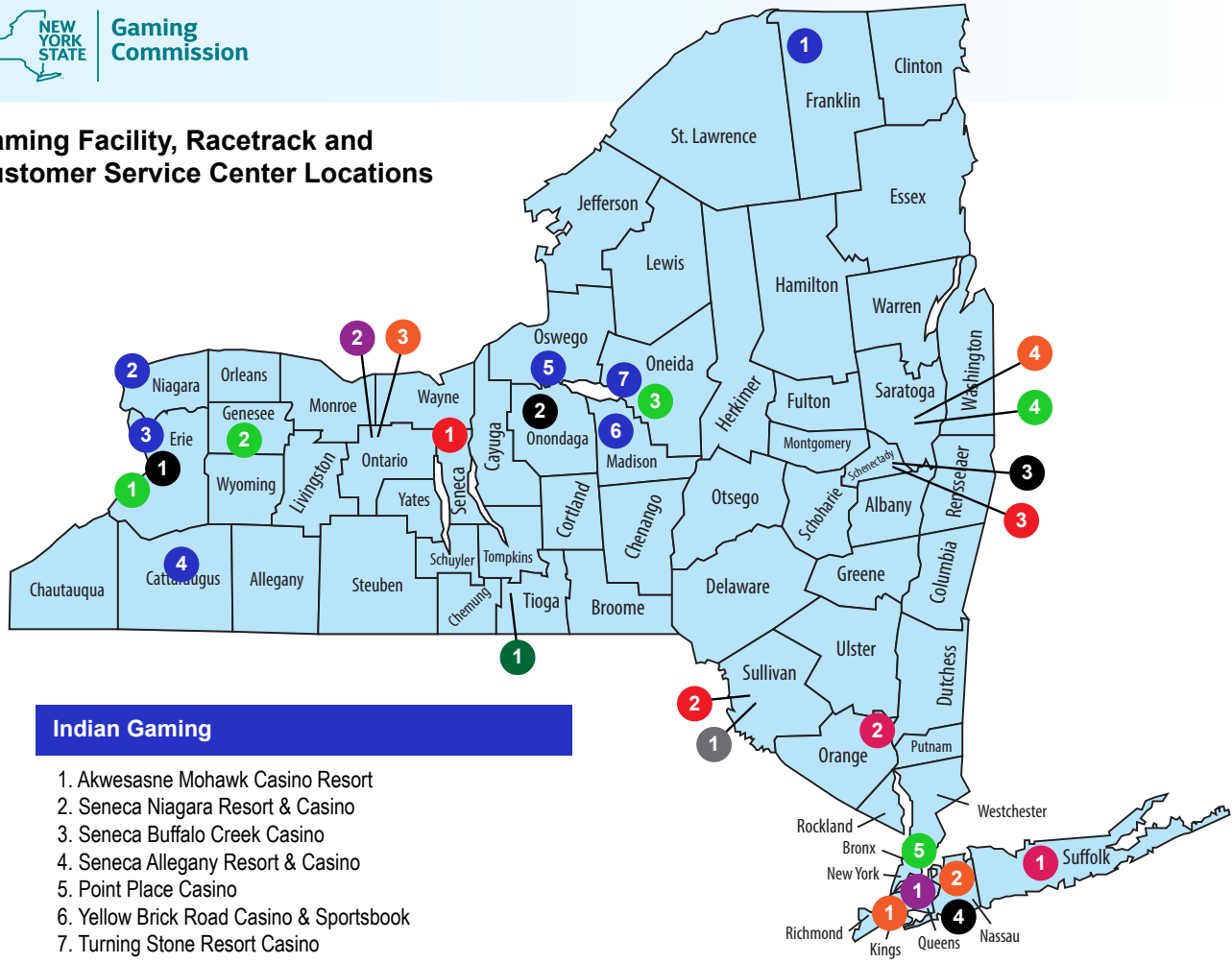
A handwritten signature in black ink, appearing to read "Robert Williams", followed by a long horizontal line that ends in a small arrowhead pointing to the right.

Robert Williams
Executive Director



Gaming Commission

Gaming Facility, Racetrack and Customer Service Center Locations



Indian Gaming

1. Akwesasne Mohawk Casino Resort
2. Seneca Niagara Resort & Casino
3. Seneca Buffalo Creek Casino
4. Seneca Allegany Resort & Casino
5. Point Place Casino
6. Yellow Brick Road Casino & Sportsbook
7. Turning Stone Resort Casino

Video Lottery & Harness Racetracks

1. Hamburg Gaming & Buffalo Raceway at The Fairgrounds
2. Batavia Downs Gaming & Hotel
3. Vernon Downs Casino Hotel
4. Saratoga Casino Hotel
5. Empire City Casino by MGM Resorts / Yonkers Raceway

Stand-Alone Video Lottery Gaming Properties

1. Jake's 58 Casino Hotel
2. Resorts World Hudson Valley

Video Lottery at Thoroughbred Racetracks

1. Resorts World New York City at Aqueduct Racetrack
2. Finger Lakes Gaming & Racetrack

Thoroughbred Racetracks

1. Aqueduct Racetrack
2. Belmont Park
3. Finger Lakes Racetrack
4. Saratoga Race Course

Lottery Customer Service Centers

1. Buffalo
2. Syracuse
3. Schenectady
4. Plainview

Commercial Casino & Harness Racetrack

1. Tioga Downs Casino Resort & Harness Racing

Commercial Gaming

1. del Lago Resort & Casino
2. Resorts World Catskills
3. Rivers Casino & Resort Schenectady

Stand-Alone Harness Racetrack

1. Monticello Raceway

About The Commission

Mission Statement

It is the Mission of the New York State Gaming Commission to ensure that all lawful gaming and horse racing activity conducted in this State is of the highest integrity, credibility and quality. Operating in the most efficient and transparent manner, the Commission conducts the New York Lottery and serves the best interests of the public by providing responsive and effective state gaming regulation. The Commission strives to ensure that all stakeholders in the gaming and horse racing industries, including the consumers who wager on activities regulated or operated by the Commission, are treated in an equitable and responsible manner and to promote the health and safety of horses and all participants in racing. By consolidating various regulatory functions into one oversight body with broad powers, the Commission seeks to ensure fair and strict regulation of all gaming activity while reducing costs and regulatory burdens to the gaming industry. The Commission aspires to provide the regulatory structure necessary for New York gaming activity to operate effectively in a global, evolving and increasingly competitive marketplace to generate revenue for aid to education and for the support of government, and to contribute to overall economic development and job creation in New York.

Services to the Public

The Commission regulates and provides oversight for all aspects of lawful gaming and gaming-like activity in the State via four Divisions, which provide the following services, among others, to the public:

The **Division of Charitable Gaming** oversees games of chance conducted by qualified religious and non-profit organizations to raise funds for worthy causes. The Division:

- Issues games of chance ID numbers to qualified organizations
- Approves bell jar tickets and investigates, audits and monitors the sale of such
- Verifies the disbursement of charitable gaming proceeds
- Licenses bingo and games of chance manufacturers and suppliers
- Approves internet raffle ticket sales
- Trains and assists organizations in complying with statutes and regulations

The **Division of Gaming** oversees sports wagering, commercial casinos, video lottery terminal facilities, Indian gaming, and interactive fantasy sports in New York State.

- Sports Wagering: Division staff reviews operators' proposed wagering options and promotions. When considering whether to authorize a wager, staff will evaluate the rules of wager play and the methodology of wager resolution.
- Commercial Gaming: Division staff at each commercial casino are responsible for regulatory reviews of operations and to ensure the gaming is conducted in accordance with all applicable laws, rules, and regulations. The Division also conducts or causes the conduct of background investigations of all employees of the casino and related enterprises who conduct gaming-related business with each facility.
- Class III Indian Gaming: Pursuant to each tribal-state compact, the Division staff jointly regulates or oversees Class III gaming facilities with a Nation or Tribal Gaming Agency. In addition, the Division conducts or causes the conduct background investigations on all employees of the casino and related enterprises who conduct certain business to ensure their suitability.
- Interactive Fantasy Sports: Division staff is responsible for reviewing applications for registration and regulating entities that hold temporary operating permits for entities wishing to engage in Interactive Fantasy Sports within the State. Staff also reviews and considers requests for contests.

The **Division of Horse Racing and Pari-Mutuel Wagering** provides full oversight and regulation of pari-mutuel wagering and harness horse racing. The Division has limited regulatory power over Thoroughbred racing, which is also regulated by the federal Horseracing Integrity and Safety Authority (HISA). The Division:

- Provides stewards and presiding judges to oversee New York tracks
- Reviews and approves operators’ plans of operation and wagering menu
- Ensures participants are properly licensed and operate in accordance with all applicable laws, rules, and regulations.
- Promotes equine health and safety and responsible aftercare for racehorses.

The **Division of Lottery** operates the New York Lottery, North America’s most profitable lottery, with all proceeds going directly to aid to education for New York’s public schools. The Division:

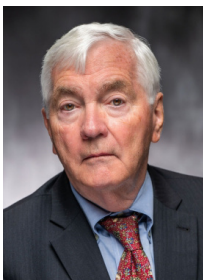
- Oversees all traditional lottery operations and develops and promotes new games
- Ensures all lottery systems, drawings and game conduct meet strict industry requirements and regulations
- Oversees accounting, prize claims and player annuities
- Ensures sales agents, vendors and courier services comply with regulations
- Maintains regional staff who provide support for thousands of licensed sales agents across the State.

Calendar Year 2024 Commission Meetings

- 3/25/2024
- 5/20/2024
- 6/24/2024
- 9/23/2024
- 10/28/2024
- 12/16/2024

Commissioners

Commissioners are appointed by the Governor to serve a five-year unpaid term. One member is recommended for appointment by the Speaker of the Assembly and one member is recommended for appointment by the Temporary President of the Senate.



Brian O’Dwyer: Chair

A lifelong New Yorker, Brian O’Dwyer has been an advocate for working men and women and immigrants.

A graduate of the High School of Music and Art (now LaGuardia High School) he went on to obtain a Bachelor of Arts from The George Washington University in Spanish American Literature, a Masters in Spanish from Middlebury College, a Juris Doctor degree from Georgetown University and a LLM from The George Washington University Law School. He has been awarded the degrees of D. Phil from Dublin City University and DHL from Middlebury College.

He was the founder and first Chair of the Emerald Isle Immigration Center, and served as advisor to the Clinton administration during the Northern Ireland peace process. He was appointed by President Clinton to the Presidential Commission on White House Fellows, and Secretary Clinton to the U.S. Committee for UNESCO. He has spent the majority of his professional career advising labor organizations and immigrant rights groups on workers protections and benefits issues.

Commissioner O’Dwyer (Governor appointment) was confirmed by the Senate on June 3, 2022.



John A. Crotty

John A. Crotty is an affordable housing developer in New York City-with a particular focus on repositioning distressed multifamily properties as affordable housing.

In total, Mr. Crotty has three decades of experience in housing, government and finance in a variety of capacities. Mr. Crotty was a member of the Board of Directors of the New York City Off-Track Betting Corporation and was appointed by Governor Paterson to a panel to restructure the Off-Track Gaming system statewide. Mr. Crotty was also a member of the New York State Franchise Oversight Board, which oversees the finances of The New York Racing Association, Inc.

Prior to becoming an affordable housing developer, Mr. Crotty was the Executive Director of JPMorgan Chase’s municipal housing finance group. He was the Executive Vice President of the New York City Housing Development Corporation from 2004 to 2007 and was Mayor Michael Bloomberg’s Director of City Legislative Affairs. Prior to joining the Bloomberg administration in 2002, he held a variety of financial management positions at MCI, PaineWebber, Winstar and Verizon. Mr. Crotty is a Founding Member of Santa’s Angels, a not-for-profit organization that raises money and distributes gifts to the poor during the holiday season. Through his participation in the Birthplace of Hip Hop (1520 Sedgwick) he works with a number of Hip Hop artists and officials to help promote the culture and its message both domestically and abroad.

Mr. Crotty holds a MBA from Columbia Business School and a BA from the University of Rochester.

Commissioner Crotty (Governor appointment) was confirmed by the Senate on June 19, 2013.



Sylvia B. Hamer

Sylvia B. Hamer is the Executive Director at the HOPE Community Services, which is a non-profit community organization, providing free services for persons experiencing homelessness, child hunger initiatives, a kosher pantry, community programming, and so much more.

In addition to her current position, Ms. Hamer possesses extensive governmental experience, including Chief of Staff to the Brooklyn Borough President. In 2011, then New York State Governor Andrew M. Cuomo appointed Hamer to serve as Chief Diversity Officer for the New York State Power Authority (NYPA). Also at the request of Governor Cuomo, Hamer was asked to serve as the agency’s Equal Employment Officer (EEO). Prior to NYPA, Hamer was the Chief of Staff and Executive Vice President for Corporate Affairs at the New York City Off-Track Betting Corporation. In addition to overseeing the day-to-day operations, she provided counsel and guidance on critical issues, including the corporation’s Chapter 9 Bankruptcy proceeding, assisted in the development of a crisis management and restructuring plan, and was instrumental in proposing revisions to the statutory regime governing the racing industry.

In June 2008, Hamer was appointed by then New York State Governor David Paterson to the position of Deputy Secretary for Technology, Government Operations and Gaming. In February 2007, then New York State Governor Eliot Spitzer appointed Hamer to serve as Deputy Secretary for Government Operations, Labor and Technology. In these roles, she was a key advisor to the Governors and oversaw the budgets, programs, policies and legislative initiatives for 11 state agencies, boards and authorities. Hamer also served as the Executive Director for Administration for the New York State Office of the Attorney General, where she was responsible for developing and managing the agency’s multi-million dollar annual budget. Sylvia also worked as a Budget and Research Analyst for the New York State Senate. Lastly, she served as a member of the New York State Franchise Oversight Board.

Ms. Hamer holds a Bachelor of Arts and Masters of Science degrees from the College of New Rochelle.

Commissioner Hamer (Senate appointment) was confirmed by the Senate on June 9, 2023.



Martin J. Mack

Martin J. Mack has served in local and state government for several decades, serving as Mayor of Cortland, Cortland County Attorney, and a Cortland County Assistant District Attorney before serving in the administration of three Attorneys General as Executive Deputy Attorney General, where he managed and supervised the legal work of the Attorney General’s thirteen regional offices. Mr. Mack also served in the Executive Chamber as a member of the senior staff for Governors Eliot Spitzer, David Paterson, and Kathy Hochul, serving as Deputy Secretary for Intergovernmental and Legislative Affairs for Governors Spitzer and Paterson, and as Appointments Secretary for Governors Paterson and Hochul. Mr. Mack presently serves as Governor Hochul’s representative on the Board of Trustees of Cornell University.

Mr. Mack received an undergraduate degree from the Cornell University School of Industrial and Labor Relations, a Master of Arts in Teaching in Secondary Social Studies from SUNY Cortland, and a law degree from University of South Carolina.

Commissioner Mack (Governor appointment) was confirmed by the Senate on June 5, 2024.



Peter J. Moschetti, Jr.

Peter J. Moschetti, Jr. is a founding member of the firm of Anderson, Moschetti and Taffany. He served as a prosecutor in the Nassau County District Attorney's Office from 1984 to 1987. Since then, Moschetti has focused on the trial of personal injury and wrongful death cases, including products liability and medical malpractice actions. He represents individuals and corporations in both state and federal courts and has been appointed as a special prosecutor in a number of high-profile criminal cases in the region. He also served as a member of the New York State Temporary Commission on Lobbying, a precursor of the Joint Commission on Public Integrity.

Moschetti has been named one of the top 25 lawyers in the Hudson Valley by New York Super Lawyers Magazine every year since 2007 and has received the highest possible rating by Martindale Hubbell for both legal ability and ethical standards. He has lectured for continuing legal education in the areas of civil and criminal law and has taught at Albany Law School.

Moschetti graduated with honors from both the University of New Haven in Connecticut in 1981 and Albany Law School in 1984.

Commissioner Moschetti (Governor appointment) was confirmed by the Senate on May 14, 2014.



Marissa Shorenstein

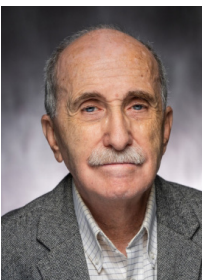
Marissa Shorenstein is the Chief External Affairs Officer for BSE Global. She formerly was Principal in SKDK, a strategic communications firm where she advised global clients on strategic and crisis communications issues as well as legislative and regulatory oversight challenges.

Prior to SKDK, Shorenstein served as Global Chief Communications Officer for WeWork after spending more than eight years at AT&T as President - Northern Region, overseeing the company's external affairs for seventeen states. She had previously served as AT&T's Regional President for the Northeast and New York State President.

Prior to joining AT&T, Shorenstein ran Marissa Shorenstein LLC, where she offered strategic communications consulting services. Shorenstein also served as Director of Communications for Andrew M. Cuomo's 2010 gubernatorial campaign and Press Secretary and Deputy Communications Director in Governor David A. Paterson's administration. She also served as a member of the National Press Advance staff for the 2000 Gore Presidential campaign. More recently, Shorenstein served as Director of Executive Transition for New York governor Kathy Hochul.

Shorenstein is a Harvard University and Fordham University School of Law graduate. She also serves on the Executive Committee of Girls Who Code, as Vice-Chair of the Citizens Budget Commission, and as a Board member of the Jewish Community Relations Council of New York.

Commissioner Shorenstein (Governor appointment) was confirmed by the Senate on June 2, 2022.



Jerry Skurnik

Jerry Skurnik has lived in New York City his entire life. He is currently a Senior Consultant with Engage Voters US. He was previously a partner at Prime New York, a political consulting firm he established in 1988. The firm supplies data for campaigns on local, state and national levels as well as voter engagement tools and services. He first became active in politics in 1966 when he worked as a volunteer for Ted Weiss' Congressional campaign and worked in numerous political campaigns since then. He served eight years as a mayoral advisor, mainly as liaison to elected officials and community groups for New York City Mayor Ed Koch.

More significantly to the responsibilities of the Commission, Jerry served as a member of the Task Force on the Future of Off-Track Betting in New York State.

Commissioner Skurnik (Assembly appointment) was confirmed by the Senate on June 21, 2017.

Division of Charitable Gaming

The Division of Charitable Gaming oversees games of chance and bingo conducted by qualified charitable organizations to raise funds for worthy causes.

The Division:

- Issues bingo and games of chance ID numbers to qualified organizations
- Approves bell jar tickets and investigates, audits and monitors the sale of such
- Verifies the lawful disbursement of charitable gaming proceeds
- Licenses bingo and games of chance manufacturers and distributors
- Approves internet and mobile raffle ticket sales
- Trains and assists organizations in complying with statutes and regulations

Program	Amount Wagered	Profit to Charities
Bell Jar	\$231,129,247.39	\$35,548,051.08
Bingo	\$27,385,856.94	\$6,080,639.76
Las Vegas Nights	\$341,241.47	\$130,673.76
Raffles	\$8,774,224.04	\$3,897,204.76
Total	\$267,630,569.84	\$45,656,569.36

Bell Jar Proceeds by County

County	Deals*	Handle**	Net Profit***
Albany	2393	\$5,881,063.00	\$1,087,943.78
Allegany	2212	\$5,541,242.75	\$818,166.44
Bronx	0	\$0.00	\$0.00
Broome	1531	\$4,906,531.00	\$800,780.23
Cattaraugus	7152	\$11,247,771.25	\$1,545,436.18
Cayuga	1273	\$2,828,788.50	\$530,316.20
Chautauqua	10507	\$19,914,209.00	\$2,835,089.85
Chemung	2202	\$3,593,087.25	\$666,142.67
Chenango	113	\$361,339.00	\$70,573.02
Clinton	1695	\$5,275,665.50	\$802,198.20
Columbia	27	\$87,667.00	\$12,634.55
Cortland	322	\$939,625.00	\$142,612.58
Delaware	284	\$817,514.00	\$130,122.97
Dutchess	427	\$1,519,328.50	\$321,310.13
Erie	6009	\$14,690,930.25	\$2,625,537.38
Essex	629	\$1,735,407.00	\$288,042.26
Franklin	779	\$2,319,491.00	\$421,133.81
Fulton	1047	\$3,285,935.00	\$529,697.78
Genesee	613	\$588,019.00	\$127,832.61
Greene	27	\$95,810.00	\$19,758.00
Hamilton	0	\$0.00	\$0.00
Herkimer	1626	\$4,969,111.00	\$726,815.62
Jefferson	5336	\$13,493,136.00	\$2,018,461.65
Kings	0	\$0.00	\$0.00

County	Deals*	Handle**	Net Profit***
Lewis	2724	\$4,856,386.00	\$697,372.32
Livingston	917	\$1,705,079.50	\$250,657.24
Madison	624	\$2,318,068.00	\$378,484.37
Monroe	7583	\$8,900,129.75	\$1,943,564.39
Montgomery	811	\$2,240,996.00	\$272,605.84
Nassau	38	\$138,940.00	\$27,728.98
New York	0	\$0.00	\$0.00
Niagara	2257	\$5,645,071.25	\$961,700.08
Oneida	5844	\$14,276,902.25	\$2,226,884.51
Onondaga	2816	\$4,347,119.50	\$805,047.31
Ontario	3010	\$5,997,768.00	\$1,013,898.35
Orange	547	\$1,442,261.50	\$325,148.53
Orleans	1768	\$3,542,473.25	\$523,505.68
Oswego	1533	\$3,575,365.00	\$728,122.83
Otsego	611	\$1,823,303.00	\$251,674.06
Putnam	125	\$480,727.50	\$108,750.61
Queens	11	\$17,642.00	\$3,615.00
Rensselaer	1350	\$4,116,152.00	\$715,506.46
Richmond	255	\$242,759.00	\$52,294.46
Rockland	271	\$605,733.00	\$190,717.77
Saratoga	4672	\$12,689,634.50	\$1,894,567.86
Schenectady	1876	\$5,435,461.00	\$907,245.69
Schoharie	849	\$2,163,612.25	\$362,549.11
Schuyler	208	\$502,974.00	\$72,294.71
Seneca	717	\$1,627,774.00	\$260,413.08
St. Lawrence	1096	\$3,285,371.90	\$524,719.14
Steuben	7042	\$14,740,181.50	\$2,166,306.73
Suffolk	910	\$2,065,055.00	\$376,365.91
Sullivan	25	\$58,652.50	\$12,766.30
Tioga	292	\$887,209.50	\$123,556.11
Tompkins	747	\$2,040,298.50	\$310,374.15
Ulster	228	\$715,730.00	\$143,222.32
Warren	569	\$1,791,693.00	\$308,960.43
Washington	646	\$1,979,572.49	\$318,911.98
Wayne	2069	\$4,436,150.00	\$617,189.56
Westchester	294	\$913,438.00	\$207,422.19
Wyoming	1027	\$2,370,444.25	\$376,810.54
Yates	1256	\$3,025,807.50	\$431,787.14
TOTAL	103822	\$231,093,607.39	\$37,413,347.65

*Deals: The number of bell jar games that are reported sold by a licensed authorized organization.

**Handle: The gross profit to the organizations from the sale of bell jar tickets prior to deducting prizes, and the cost of bell jar deals.

***Net profit: The total amount retained by the organization from the sale of bell jar tickets.

The Division also considers applications for license for qualified bingo and games of chance manufacturers and suppliers, and monitors licenses issued by municipalities; collects and assists municipalities in the collection of license fees from game operators; determines that commercial bingo hall rental fees are fair and reasonable as a prerequisite to licensure by municipalities; approves bell jar ticket games; considers bingo and games of chance identification numbers for applicant organizations as a prerequisite to their licensing by municipalities; conducts compliance training for bingo and games of chance licensees; and investigates and resolves complaints to ensure the operational integrity of charitable games statewide.

Identification Numbers Issued by the Commission

Games of Chance	New 37	Update 43
Bingo	New 16	Update 9

Bell Jar Ticket Approval

Games Submitted & Reviewed	3,143
Games Approved	3,143
Games Denied	0

Suppliers

Games of Chance

Games of Chance Supplier Licenses Issued	35
Games of Chance License Fees to Commission	\$374,266.05
Gross Sales of Bell Jar, Las Vegas Night & Raffle Supplies & Equipment	\$18,713,295.16

Bingo

Bingo Supplier Licenses Issued	24
Bingo License Fees to Commission	\$8,920.00
Gross Sales of Bingo Supplies & Equipment	\$3,315,927.54
Bingo Hall - Rent Determinations	8

Enforcement

Complaints	670
Inspections	0
Investigations	0
Meetings	0
Training Seminars	10

License Issued by Municipal Clerks*

Bell Jar	683
Bingo	7225
Las Vegas Nights	92
Raffles	149

License Fees Collected by Municipal Clerks

Bell Jar	\$17,173.75
Bingo	\$151,260.36
Las Vegas Nights	\$3,175.00
Raffles	\$1,150.00

Additional License Fees Collected by Municipal Clerks & Commission

Bell Jar (Commission)	\$1,938,180.73
Bingo (Municipality)	\$190,011.25
Las Vegas Nights (Municipality)	\$4,135.98
Raffles (Municipality)	\$56,595.14

* There are 1,105 municipal clerks required to annually report charitable gaming licensing activity to the Commission. The figures reflected are compiled from reports filed by municipal clerks who have complied with the mandatory reporting requirements.

Division of Gaming

Indian Gaming

Class III gaming compacts exist between the State of New York and the Oneida Indian Nation of New York, the Saint Regis Mohawk Tribe and the Seneca Nation of Indians.

Compact Partner	Casino	Location
Oneida Indian Nation	Turning Stone	Verona
	Yellow Brick Road	Chittenango
	Point Place	Bridgeport
St. Regis Mohawk Tribe	Akwasasne Mohawk Casino	Hogansburg
Seneca Nation of Indians	Seneca Niagara Casino	Niagara Falls
	Seneca Allegany Casino	Salamanca
	Seneca Buffalo Creek	Buffalo

These compacts guarantee the State specific regulatory or oversight authority with respect to Class III gaming operations and establish the State’s three regulatory goals: ensure public order and safety; protect the integrity of the games authorized by the compacts; and gain mutual agreement on a sound system of fiscal and auditing controls over casino gaming operations.

Each compact and its appendices contain standards and specifications for all authorized games played at a Tribe or Nation’s Class III facilities along with the rules and internal controls governing the operation of the gaming facility, procedures for certification and/or registration of gaming employees and companies transacting business with the facility, and a system for mediation of disputes.

The Division maintains a presence within each Indian-operated facility to ensure that gaming operations, such as dealing procedures, internal accounting, and other controls, strictly conform to the applicable provisions of the relevant compact and its appendices. The Division’s on-site Inspectors are experienced, professional investigators who monitor the gaming activities with Nation or Tribal gaming inspectors, security officers, and surveillance departments. Casino patrons may seek Commission inspectors to clarify rules of a game and for recourse after filing a complaint.

Each compact requires individuals seeking employment and enterprises desiring to conduct business with a Class III gaming facility to undergo a thorough registration and licensing process. Each business applicant and their principal officers and employees must be fingerprinted and undergo a background review. The State’s regulatory expenses, for both personnel and equipment, are paid for or reimbursed by the applicable Indian Nation or Tribe.

Commercial Gaming





The Division of Gaming regulates four commercial casinos.

In 2024, the commercial properties collectively received an estimated total of 6,222,839 visitors.

To ensure that operations within each commercial casino is conducted with the highest integrity, credibility and quality, Division staff is present at each of the properties. These teams are charged with executing various audits to ensure regulatory compliance across all operations, including but not limited to, cage; drop; soft count; surveillance; table games; poker; sports wagering; underage gaming prevention; floor plan changes; internal controls; surveillance; and operating, policy and procedure amendments.

In 2024, the teams performed a total of 886 audits resulting in 409 documented violations. As of January 1, 2025, the commercial properties collectively had 5,218 slot assets on their floors, 294 live table games, and 54 live poker games. Changes to the number, theme and/or type of devices on the gaming floor at a property require a formal submission from an authorized game developer to the Commission. Division staff research the proposed change(s) and, if approved, place the new devices on the gaming floor for beta testing for up to 270 days, after which the game developer can expect its device to be accepted or denied permanent status. To date, game reorganizations have occurred at each of the commercial properties in keeping with each facility’s license level.

Commercial Gaming for Calendar Year 2024

	 Tioga Downs Casino	 del Lago Resort and Casino	 Rivers Casino and Resort	 Resorts World Catskills	Statewide
Opening Date:	Dec 1, 2016	Jan 31, 2017	Feb 6, 2017	Feb 5, 2018	
Gross Gaming Revenue (GGR):					
Slot/ETG's:					
Credits Played	\$1,238,849,012	\$1,619,420,403	\$1,889,192,784	\$1,357,781,114	\$6,105,243,312
Promotional Slot Gaming Credits	\$15,697,068	\$23,776,415	\$12,301,475	\$27,315,259	\$79,090,218
Credits Won	\$1,127,463,572	\$1,469,353,828	\$1,715,268,652	\$1,233,155,834	\$5,545,241,886
Slot & ETG GGR	\$95,688,371	\$126,290,159	\$161,622,657	\$97,310,021	\$480,911,208
Avg Daily Slots & ETG's	893	1,665	1,041	1,618	5,218
Win/Unit per Day	\$293	\$207	\$424	\$164	\$1,089
Table Games:					
Avg Daily Tables	29	66	62	133	290
Table Game Drop	\$66,634,860	\$143,993,608	\$204,728,174	\$495,624,889	\$910,981,531
Promotional Table Game Credits	\$2,400,200	\$2,622,770	\$2,281,830	\$6,078,360	\$13,383,160
Table Game GGR	\$11,969,338	\$30,575,643	\$39,595,411	\$99,125,426	\$181,265,817
Poker Tables:					
Avg Daily Poker Tables	6	14	16	19	55
Poker Table GGR	\$519,884	\$2,575,090	\$3,724,104	\$4,348,275	\$11,167,353
Sports Wagering:					
Sports Wagering Handle	\$5,972,851	\$15,492,709	\$48,390,484	\$9,615,933	\$79,471,977
Sports Wagering GGR	\$676,831	\$1,266,977	\$2,829,817	\$363,961	\$5,137,587
Total GGR	\$108,854,424	\$160,707,869	\$207,771,989	\$201,147,682	\$678,481,965
Gaming Tax:					
Slots/ETG Tax ¹	\$28,706,511	\$37,887,048	\$48,486,797	\$29,193,006	\$144,273,362
Table/Sports Betting Game Tax ²	\$1,316,605	\$3,441,771	\$4,614,933	\$10,383,766	\$19,757,076
Total Gaming Tax	\$30,023,117	\$41,328,819	\$53,101,730	\$39,576,772	\$164,030,438
Unclaimed Funds ⁶	\$158,304	\$204,241	\$304,506	\$293,349	\$960,400
Miscellaneous Adjustments ⁷	\$8,900	\$1,000	\$92,171	\$74,567	\$176,638
Total Revenue Allocable	\$30,190,321	\$41,534,060	\$53,498,408	\$39,944,688	\$165,167,476
Statutory Allocation of Gaming Tax:					
Education/Property Tax Relief (80%)	\$24,152,257	\$33,227,248	\$42,798,726	\$31,955,751	\$132,133,981
Host County (5%) ³	\$1,509,516	\$2,076,703	\$2,674,920	\$1,997,234	\$8,258,374
Host Municipality (5%) ⁴	\$1,509,516	\$2,076,703	\$2,674,920	\$1,997,234	\$8,258,374
Non-host Counties within Region (10%) ⁵	\$3,019,031	\$4,153,407	\$5,349,841	\$3,994,468	\$16,516,747
Net Revenue to Operator	\$78,831,308	\$119,379,050	\$154,670,259	\$161,570,910	\$514,451,527

¹ Slot/ETG tax rate varies by region.

² Table/Sports Betting game tax rate.

³ Host county

⁴ Host Municipality

⁵ Non-host counties within each region share 10% of the gaming tax on a per capita basis. For a listing of counties within each region and how much they receive, see the monthly commercial gaming reports on the NYS Gaming Commission website at: <https://www.gaming.ny.gov/gaming/index.php?ID=1>

⁶ Unclaimed Funds are distributed in accordance with PML §1345.

⁷ Miscellaneous Adjustments are comprised of audit adjustments to gross gaming revenue, fines, and penalties, and are shown net of tax.

Mobile Sports Wagering

New York State law authorizes mobile sports wagering when a sports wager is made through virtual or electronic means from a location within New York and is transmitted to and accepted by electronic equipment located at a licensed commercial casino gaming facility.











Revenues from mobile sports wagering are distributed as follows: \$5 million annually to fund sports programs for underserved youths, \$6 million annually to fund problem gambling education and treatment, with the remaining majority to fund education aid.

More than \$22.8 billion was wagered in New York State via licensed mobile sports wagering operators in 2024, resulting in more than \$1.05 billion in tax revenue for New York State.

Wynn ceased operations on July 28, 2024, after being purchased by Penn Gaming, which operates ESPN Bet. ESPN Bet launched on September 26, 2024.

PointsBet ceased operations on February 28, 2024, after being purchased by Fanatics Inc. Fanatics took over operations on February 29, 2024.

Mobile Sports Wagering for Calendar Year 2024

											Statewide
Launch Date	Jul 4, 2022	Jan 17, 2022	Jan 8, 2022	Jan 8, 2022	Sep 26, 2024	Jan 31, 2022	Feb 29, 2024	Mar 1, 2022	Jan 8, 2022	Jan 8, 2022	
Gross Gaming Revenue (GGR)											
Wagers Received	\$ 111,648,032	\$ 1,598,027,760	\$ 1,856,957,690	\$ 8,108,028,093	\$ 132,440,701	\$ 25,871,183	\$ 1,225,837,900	\$ 88,264,568	\$ 9,118,816,060	\$ 607,604,746	\$ 22,873,496,733
Voided Wagers	\$ -	\$ (10,953,349)	\$ (209,680)	\$ 130,250	\$ -	\$ (3,690)	\$ 780,118	\$ -	\$ (36,474,252)	\$ 5,344	\$ (46,725,258)
Cancelled Wagers	\$ (1,602,408)	\$ (552,177)	\$ (13,182,068)	\$ (27,094,181)	\$ (95,896)	\$ (41,649)	\$ (2,921,462)	\$ (695,273)	\$ -	\$ (2,032,018)	\$ (48,217,132)
Winning Wagers Paid Out	\$ (102,729,148)	\$ (1,483,822,659)	\$ (1,712,237,462)	\$ (7,373,118,765)	\$ (124,199,977)	\$ (24,905,153)	\$ (1,132,145,583)	\$ (80,681,103)	\$ (8,120,354,675)	\$ (565,062,581)	\$ (20,719,257,105)
Total GGR¹	\$ 7,316,476	\$ 102,699,575	\$ 131,328,480	\$ 707,945,398	\$ 8,144,829	\$ 920,691	\$ 91,550,972	\$ 6,888,193	\$ 961,987,132	\$ 40,515,492	\$ 2,059,297,238
Total Gaming Tax	\$ 3,731,403	\$ 52,376,783	\$ 66,977,525	\$ 361,052,153	\$ 4,153,863	\$ 469,552	\$ 46,690,996	\$ 3,512,978	\$ 490,613,438	\$ 20,662,901	\$ 1,050,241,591
Miscellaneous Adjustments ⁴	\$ 165,544	\$ -	\$ 7,000	\$ -	\$ -	\$ 36,976	\$ -	\$ -	\$ 288	\$ 500	\$ 210,308
Net Revenue to Education ^{2,3}	\$ 3,896,946	\$ 52,376,783	\$ 66,984,525	\$ 361,052,153	\$ 4,153,863	\$ 506,528	\$ 46,690,996	\$ 3,512,978	\$ 490,613,726	\$ 20,663,401	\$ 1,050,451,899
Net Revenue to Operator	\$3,585,073	\$50,322,792	\$64,350,955	\$346,893,245	\$3,990,966	\$451,138	\$44,859,976	\$3,375,214	\$471,373,695	\$19,852,591	\$1,009,055,646
Mobile Sports Wagering Tax Rate	51%	51%	51%	51%	51%	51%	51%	51%	51%	51%	

¹ Sports wagering gross gaming revenue is reported on a cash basis in New York State. Wagers on future events are taxed as current revenue and payouts for winning wagers are recognized in the period redeemed.

² \$6 Million of Net Revenue to Education shall be distributed for problem gambling education and treatment purposes.

³ \$5 Million of Net Revenue to Education shall be distributed for a youth sports activities and education grant program for the purpose of providing annual awards to sports programs for underserved youth.

⁴ Miscellaneous Adjustments are comprised of audit adjustments to gross gaming revenue, fines, and penalties, and are shown net of tax.

Video Lottery Gaming

Video lottery games, also known as Video lottery terminals (VLTs), are offered on approximately 17,148 video gaming machines spread over nine facilities. The revenue generated from these games is considered part of the New York Lottery, with all proceeds going to Aid to Education.

Video Lottery Gaming for Calendar Year 2024

	Saratoga Casino Hotel	Finger Lakes Gaming & Racetrack	Hamburg Gaming	Batavia Downs Gaming	Empire City Casino	Vernon Downs Casino	Jake's 58 Suffolk OTB	Nassau OTB	Resorts World Casino NYC	Resorts World Hudson Valley	Statewide
CY 2024 Net Win											
Credits Played	\$2,071,623,379	\$1,678,868,933	\$1,027,986,742	\$1,171,423,241	\$9,071,275,534	\$466,306,303	\$4,680,230,042	\$10,570,345,771	\$9,036,256,474	\$1,180,842,558	\$40,955,158,977
Free Play Allowance	\$13,654,908	\$17,258,929	\$11,850,430	\$13,410,346	\$47,296,511	\$5,454,659	\$15,720,907	\$0	\$29,036,269	\$5,742,913	\$159,425,871
Credits Won	\$1,910,205,542	\$1,538,536,995	\$940,500,164	\$1,069,951,257	\$8,417,027,770	\$426,072,096	\$4,367,245,455	\$10,286,661,459	\$8,316,658,892	\$1,090,367,013	\$38,363,226,643
Net Win	\$147,762,929	\$123,073,010	\$75,636,148	\$88,061,638	\$606,951,253	\$34,779,547	\$297,263,681	\$283,684,312	\$690,561,314	\$84,732,632	\$2,432,506,463
Avg Daily VGM's	1,226	1,174	913	925	4,437	512	999	1,000	4,831	1,212	17,228
Win/VGM/Day	\$329	\$286	\$228	\$260	\$374	\$186	\$813	\$775	\$391	\$191	\$383
Statutory Allocation of Net Win											
Education Contribution	\$68,709,762	\$57,228,950	\$25,716,290	\$34,344,039	\$306,510,383	\$11,825,046	\$133,768,656	\$127,657,940	\$276,224,525	\$34,740,379	\$1,076,725,971
Net Agent Commission ³	\$49,500,581	\$41,229,458	\$34,792,628	\$36,105,271	\$179,050,620	\$15,998,592	\$118,905,472	\$113,473,725	\$234,790,847	\$33,045,727	\$856,892,921
Purses ¹	\$12,929,256	\$10,768,888	\$6,618,163	\$7,705,393	\$53,108,235	\$3,043,210	\$6,837,065	\$6,524,739	\$51,792,099	\$7,414,105	\$166,741,154
Breeding Fund	\$1,847,037	\$1,538,413	\$945,452	\$1,100,770	\$7,586,891	\$434,744	\$1,486,318	\$1,418,422	\$10,358,420	\$1,059,158	\$27,775,624
NYRA Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$2,675,373	\$2,553,159	\$20,716,839	\$0	\$25,945,371
NYRA Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$3,864,428	\$3,687,896	\$27,622,453	\$0	\$35,174,776
Gaming Floor & Admin	\$14,776,293	\$12,307,301	\$7,563,615	\$8,806,164	\$60,695,125	\$3,477,955	\$29,726,368	\$28,368,431	\$69,056,131	\$8,473,263	\$243,250,646
	\$147,762,929	\$123,073,010	\$75,636,148	\$88,061,638	\$606,951,253	\$34,779,547	\$297,263,681	\$283,684,312	\$690,561,314	\$84,732,632	\$2,432,506,463
Local Assistance Funding ²											
Eligible Counties	Saratoga \$775,198	Ontario \$591,174	Erie \$288,560	Genesee \$200,392	N/A \$0.00	Oneida \$256,796	N/A \$0.00	N/A \$0.00	N/A \$0.00	Orange \$454,173	Sullivan \$308,570
Eligible City	Saratoga Springs \$2,325,592	N/A \$0.00	N/A \$0.00	Batavia \$440,789	Yonkers \$19,600,000	N/A \$0.00	N/A \$0.00	N/A \$0.00	N/A \$0.00	N/A \$0.00	N/A \$0.00
Eligible Towns	N/A \$0.00	Farmington \$1,777,573	Hamburg \$865,679	Batavia \$160,388	N/A \$0.00	Vernon \$231,788	N/A \$0.00	N/A \$0.00	N/A \$0.00	N/A \$0.00	Newburgh \$780,109
Eligible Village	N/A \$0.00	N/A \$0.00	N/A \$0.00	N/A \$0.00	N/A \$0.00	Vernon \$137,103	N/A \$0.00	N/A \$0.00	N/A \$0.00	N/A \$0.00	Monticello \$291,205

¹ NYS Tax Law allows facility operators and horsemen organizations to negotiate purse rates. 1% of gross purse contributions from VLT proceeds are refunded to the Gaming Commission for equine health & safety programs.

² Eligible municipalities hosting a video lottery gaming facility receive local assistance funding per State Finance Law, Section 54-L.

³ Agent Commissions do not reflect "additional commissions" paid to Saratoga, Finger Lakes, Resorts World Hudson Valley, and Vernon Downs pursuant to Section 1612 of the tax Law. Additional commission amounts for 2024 were \$14,259,256.68, \$12,230,932.67, \$7,568,966.83, and \$3,009,924.13, respectively.

Interactive Fantasy Sports

Interactive Fantasy Sports are skill-based contests in which the participants assemble a roster of athletes in a given sport and use the actual aggregated performance statistics of those athletes to determine the contest’s winner. Individuals pay fees to enter the contest and, if successful, win prizes. Article 14 gives the Commission the authority to establish consumer fraud and abuse protections and safeguards for both players and operators.

Interactive Fantasy Sports operators seeking to do business in New York State must register with the Gaming Commission and pay a tax equivalent to 15 percent of their interactive fantasy sports gross revenue after residency percentage. In addition, registered operators shall pay a tax equal to ½ of 1 percent, but not to exceed \$50,000 annually. All taxes collected from operators, as well as interest and penalties (as applicable) imposed by the Gaming Commission, are deposited, on a monthly basis, directly in the New York Lottery fund for the sole purpose of supporting New York’s public K-12 schools.

Calculation of NYS Resident Percentage:

Total entry fees from NYS locations	\$273,226,976
Total entry fees from all players	\$3,559,079,094
NYS resident percentage	7.7%

Gross Revenue:

Total entry fees from all players	\$3,559,079,094
Total winnings paid out to all players	\$3,210,628,766
Gross revenue	\$348,450,327
Gross revenue after NYS resident percentage (subject to tax)	\$26,768,912

Tax & Other Adjustments:

Tax on NYS gross revenue ¹	\$4,015,340
NYS additional tax ²	\$76,827
Total monthly and additional tax	\$4,092,167
Forfeited prizes	\$0
Adjustments (errors, penalty, interest, audit)	\$0
Total tax and other adjustments	\$4,092,167

New York Player Account Information:

Number of registrants reporting	11
Number of accounts held by authorized players	40,476,718
Number of accounts held by highly experienced players	778,607
Number of new accounts established in the preceding year	7,048,005
Number of accounts permanently closed in the preceding year	255,494
Total players who requested to exclude themselves from contests	6,434

1. Gross revenue totals represent entry fees from all players less winnings paid out to players. In the event that a registrant reports negative gross revenue (winnings paid out exceed entry fees collected) the monthly tax is zero. Positive monthly gross revenue is taxed at 15%.

2. The NYS Additional Tax of 0.5% has an annual cap of \$50,000 per registrant for the State Fiscal Year.

3. Data is shown in aggregate for all 11 registrants actively operating and reporting.

4. All figures reported by the registrants are unaudited and subject to change.

Division of Horse Racing and Pari-Mutuel Wagering

New York State features racing at four Thoroughbred tracks and seven harness tracks.

Thoroughbred Tracks	Harness Tracks	
Aqueduct Racetrack (NYRA)	Batavia Downs	Tioga Downs
Belmont Park (NYRA)	Buffalo Raceway	Vernon Downs
Finger Lakes Racetrack	Monticello Raceway	Yonkers Raceway
Saratoga Race Course (NYRA)	Saratoga Raceway	

While bettors may wager on-track, they may also wager on races remotely through any of the State’s five off-track betting corporations or through licensed multi-jurisdictional account wagering providers.



The tracks and off-track betting corporations both feature simulcasting of races taking place within and beyond New York’s borders. Additionally, the following companies offer advance deposit wagering (ADW):

AmWest Entertainment LLC
Churchill Downs Technology Initiatives Company
Day at the Track
Game Play dba b spot
Lien Games Racing, LLC

ODS Technologies, L.P. d/b/a TVG Network
Penn ADW
Player Management Group LLC
WatchandWager
Xpressbet, LLC

Officiating and Integrity

Each race conducted at a Thoroughbred racetrack is observed by three stewards. Thoroughbred racing is also regulated by the federal Horseracing Integrity and Safety Authority (HISA). At the harness tracks, each race is observed by three judges who are all Commission employees. The stewards’ and judges’ viewing stands are located near the finish line of each racetrack and are equipped with several monitors to permit the viewing of multiple angles of each race. The stewards and judges observe the races to ensure that all conduct complies with the rules and regulations.

Preparation to become a steward or presiding judge includes coursework and testing. Examples of the testing and preparation are:

- All presiding and associate judges and starters must be licensed by the United States Trotting Association (USTA) before being hired. A test must be passed to obtain each license.
- All full-time stewards must attend the Louisville Equine Steward Certification Class. They must also attend periodic seminars in order to keep their licenses valid.

- All current judges are retested periodically on the rules, equipment, medications and procedures and the training tests are updated frequently.
- New officials receive extensive on-the-job training at their new positions before being hired full-time.

Regulatory Activities

During calendar year 2024, the Division imposed 416 sanctions for violations of racing laws, rules and regulations at both harness and Thoroughbred tracks. The rulings include driving and riding infractions, general conduct violations, human and equine drug violations, and general business practice violations. The Division also issued 1 violation that was not assigned to a specific track (i.e., Main office). Overall, fines levied in 2024 totaled \$132,686.

Racing Licensing

Participants in New York State racing are required to obtain an occupational license. A substantial number of license applications are reviewed, updated and processed carefully by the Commission’s licensing bureau before a license is issued. Also, by statute, fingerprinting is required of each applicant.

Where it is believed that an applicant’s background or licensee’s conduct may warrant a finding that participation in racing would be inconsistent with the public interest or the best interest of racing generally, a thorough investigation is conducted before action is taken. Licenses are suspended or revoked where warranted.

See Page 29 for information on the number and type of licenses issued by the Division.

Racing Handle

2024 Total Handle on Races Run in New York On-Track, Off-Track and Out-of-State Guest

	NYRA	Finger Lakes	Batavia	Buffalo	Track Holding Race		Tioga	Vernon	Yonkers	TOTAL
					Monticello	Saratoga Harness				
ON-TRACK LIVE	\$ 261,504,070	\$ 1,869,025	\$ 920,948	\$ 436,875	\$ 1,039,659	\$ 4,880,172	\$ 648,547	\$ 1,415,589	\$ 3,591,487	\$ 276,306,372
SIMULCAST IMPORTS:										
Imported to NYS Tracks:										
NYRA	\$ 7,630,687	\$ 3,763,185	\$ 475,572	\$ 241,895	1,510,488	\$ 1,317,252	\$ 111,036	\$ 222,426	\$ 4,502,694	\$ 19,775,235
Finger Lakes	1,538,543		8,857	15,661	120,149	41,641	3,243	6,117	7,916	1,742,127
Batavia	237,116	21,242		57,796	43,007	22,293	3,874	5,683	14,456	405,467
Buffalo	354,943	4,397	2,277		11,673	15,376	1,766	3,207	1,146	394,785
Monticello	477,468	-	-	-		89,240	9,256	-	64,243	640,207
Saratoga	7,938,759	388,799	46,286	18,595	367,030		27,469	85,067	345,168	9,217,173
Tioga	405,807	28,891	5,280	3,785	40,129	33,352		20,141	14,292	551,677
Vernon	797,662	72,297	21,587	16,332	232,392	155,905	38,976		29,508	1,364,659
Yonkers	9,591,908	105,637	60,162	39,470	359,942	198,454	41,474	55,544		10,452,591
TOTAL TO NYS TRACKS	\$ 28,972,893	\$ 4,384,448	\$ 620,021	\$ 393,534	\$ 2,684,810	\$ 1,873,513	\$ 237,094	\$ 398,185	\$ 4,979,423	\$ 44,543,921
IMPORTED TO NYS OTB'S										
Capital	\$ 32,911,250	\$ 1,415,606	\$ 94,288	\$ 64,872	\$ 760,981	\$ 1,043,495	\$ 31,015	\$ 199,097	\$ 832,364	\$ 37,352,968
Catskill	2,075,499	121,577	12,733	7,134	193,833	38,076	10,841	5,546	171,633	2,636,872
Nassau	24,577,494	1,556,041	77,665	70,718	1,480,626	434,750	56,549	68,593	1,049,622	29,372,058
Suffolk	15,016,795	642,590	40,032	53,054	579,855	189,659	12,369	25,309	547,074	17,106,737
Western	7,248,736	1,247,682	830,419	459,833	971,743	435,671	52,703	94,684	810,424	12,151,895
TOTAL TO NYS OTB'S	\$ 81,829,774	\$ 4,983,496	\$ 1,055,137	\$ 655,611	\$ 3,987,038	\$ 2,141,651	\$ 163,477	\$ 393,229	\$ 3,411,117	\$ 98,620,530
EXPORTED OUT OF STATE	\$ 1,724,231,868	\$ 101,507,844	\$ 14,429,591	\$ 9,000,093	\$ 77,224,437	\$ 43,127,082	\$ 3,978,884	\$ 6,715,718	\$ 101,683,792	\$ 2,081,899,309
TOTAL HANDLE ON NYS RACING	\$ 2,096,538,605	\$ 112,744,813	\$ 17,025,697	\$ 10,486,113	\$ 84,935,944	\$ 52,022,418	\$ 5,028,002	\$ 8,922,721	\$ 113,665,819	\$ 2,501,370,132

2024 Total Betting at New York State Race Tracks

On-Track Betting on Live and Simulcast Import of All Races

	2024			2023		
	Simulcast Imports	Live Racing	On-Track Betting	Simulcast Imports	Live Racing	On-Track Betting
RECEIVING TRACK:						
THOROUGHBRED:						
Aqueduct	\$ 251,334,460	\$ 125,208,842	\$ 376,543,302	\$ 200,745,989	\$ 77,079,736	\$ 277,825,725
Belmont	-	-	-	64,284,289	53,907,152	118,191,441
Saratoga	41,158,835	136,295,228	177,454,063	44,644,741	142,918,730	187,563,471
NYRA*	\$ 292,493,295	\$ 261,504,070	\$ 553,997,365	\$ 309,675,019	\$ 273,905,618	\$ 583,580,637
Finger Lakes	6,427,462	1,869,025	8,296,487	6,463,002	2,078,485	8,541,487
THOROUGHBRED TRACKS	\$ 298,920,757	\$ 263,373,095	\$ 562,293,852	\$ 316,138,021	\$ 275,984,103	\$ 592,122,124
HARNESS:						
Batavia	1,479,371	920,948	2,400,319	1,404,220	942,869	2,347,089
Buffalo	1,434,647	436,875	1,871,522	1,613,114	515,118	2,128,232
Monticello	2,215,963	1,039,659	3,255,622	1,962,657	1,293,597	3,256,254
Saratoga	28,288,447	4,880,172	33,168,619	28,274,464	3,497,424	31,771,888
Tioga	2,176,376	648,547	2,824,923	2,459,172	686,554	3,145,726
Vernon	4,419,263	1,415,589	5,834,852	4,727,514	1,388,519	6,116,033
Yonkers	35,233,451	3,591,487	38,824,938	38,691,565	4,542,040	43,233,605
HARNESS TRACKS	\$ 75,247,518	\$ 12,933,277	\$ 88,180,795	\$ 79,132,706	\$ 12,866,121	\$ 91,998,827
ALL TRACKS	\$ 374,168,275	\$ 276,306,372	\$ 650,474,647	\$ 395,270,727	\$ 288,850,224	\$ 684,120,951

* Simulcast Imports for NYRA tracks includes \$7,630,687 of inter-track simulcasting of NYRA racing to other NYRA tracks for 2024 and \$15,383,644 for 2023.

2024 Total Betting at New York State Race Tracks

On-Track Betting By Breed and Location of Race

	Betting at NYS Thoroughbred Tracks	Percent of Total Thoroughbred	Betting at NYS Harness Tracks	Percent of Total Harness	Total	Percent of Total
SUMMARY OF ON-TRACK BETTING						
LIVE RACING:						
NYRA	\$ 261,504,070	46.5%		0.0%	\$ 261,504,070	40.2%
Finger Lakes	1,869,025	0.3%		0.0%	1,869,025	0.3%
NYS Harness Tracks		0.0%	12,933,277	14.7%	12,933,277	2.0%
All Live Racing at NYS Tracks	\$ 263,373,095	46.8%	\$ 12,933,277	14.7%	\$ 276,306,372	42.5%
IN-STATE SIMULCASTING BETWEEN NYS TRACKS:						
NYRA	9,169,230	1.5%	19,803,664	22.5%	28,972,894	4.5%
Finger Lakes	3,763,185	0.7%	621,264	0.7%	4,384,449	0.7%
NYS Harness Tracks	8,584,946	1.5%	2,601,630	3.0%	11,186,576	1.7%
All Simulcasts from NYS Tracks	\$ 21,517,361	3.8%	\$ 23,026,557	26.2%	\$ 44,543,918	6.9%
WAGERING ON NYS RACING AT NYS TRACKS	\$ 284,890,456	50.7%	\$ 35,959,834	40.9%	\$ 320,850,290	49.4%
WAGERING ON OUT OF STATE RACES AT NYS TRACKS:						
Thoroughbred Races	277,403,396	49.3%	41,067,195	46.6%	318,470,591	49.0%
Harness Races	-	0.0%	11,153,766	12.6%	11,153,766	1.7%
All Simulcasts from Out-of-State Tracks	\$ 277,403,396	49.3%	\$ 52,220,961	59.2%	\$ 329,624,357	50.7%
TOTAL BETTING AT NYS TRACKS FROM ALL SOURCES	\$ 562,293,852	100.0%	\$ 88,180,795	100.1%	\$ 650,474,647	100.1%

2024 Thoroughbred Tracks, Harness Tracks, and OTBs

Thoroughbred Tracks

Racetrack	Live Handle	Simulcast Import Handle	Total Facility Handle	Race Dates	Attendance
Aqueduct Racetrack	\$125,208,842	\$251,334,460	\$376,543,302	151	413,326
Belmont Park	\$0	\$0	\$0	0	0
Saratoga Race Course	\$136,295,228	\$41,158,835	\$177,454,063	39	1,051,092
Finger Lakes Racetrack	\$1,869,025	\$6,427,463	\$8,296,488	90	NA

*Attendance data not required for non-NYRA tracks.

Harness Tracks

Racetrack	Live Handle	Simulcast Import Handle	Total Facility Handle	Race Dates
Batavia Downs	\$920,948	\$1,479,371	\$2,400,318	70
Buffalo Raceway	\$436,875	\$1,434,647	\$1,871,522	57
Monticello Raceway	\$1,039,659	\$2,215,963	\$3,255,622	199
Saratoga Raceway	\$4,880,172	\$28,288,447	\$33,168,620	150
Tioga Downs	\$648,547	\$2,176,375	\$2,824,922	58
Vernon Downs	\$1,415,589	\$4,419,262	\$5,834,851	64
Yonkers Raceway	\$3,591,487	\$35,233,453	\$38,824,940	238

TOTAL - ALL RACETRACKS	Live Handle	Simulcast Import Handle	Total Facility Handle	Race Dates
	\$276,306,372	\$374,168,275	\$650,474,647	1,116

OTBs

OTB	In-State Handle	Out-of-State Handle	Total Handle
Capital OTB	\$37,352,969	\$64,912,788	\$102,265,757
Catskill OTB	\$2,636,871	\$5,836,942	\$8,473,813
Nassau OTB	\$29,372,059	\$59,230,119	\$88,602,178
Suffolk OTB	\$17,106,739	\$31,160,356	\$48,267,095
Western OTB	\$12,151,896	\$30,501,269	\$42,653,165
TOTAL - ALL OTBs	\$98,620,534	\$191,641,474	\$290,262,008

2024 Distribution of On-Track Betting

	NYRA	Finger Lakes	Batavia	Buffalo	Monticello	Saratoga	Tioga	Vernon	Yonkers	All NYS Tracks
Regular	\$ 200,417,274	\$ 2,544,955	\$ 735,895	\$ 561,590	\$ 488,548	\$ 9,091,656	\$ 975,950	\$ 2,125,540	\$ 11,472,623	\$ 228,414,031
Multiple	170,376,155	2,645,780	708,626	594,157	939,682	10,120,957	966,670	1,934,498	11,230,109	199,516,634
Exotic	175,573,249	3,105,753	950,579	705,700	1,827,392	13,518,393	882,303	1,774,813	15,778,134	214,116,316
Super Exotic	-	-	5,218	10,075	-	437,614	-	-	344,073	796,979
NYRA Intra-Simulcasting	7,630,687	-	-	-	-	-	-	-	-	7,630,687
Total Handle	\$ 553,997,365	\$ 8,296,488	\$ 2,400,318	\$ 1,871,522	\$ 3,255,622	\$ 33,168,620	\$ 2,824,923	\$ 5,834,851	\$ 38,824,939	\$ 650,474,647
Takeout	\$ 105,728,563	\$ 1,677,142	\$ 500,095	\$ 371,960	\$ 601,987	\$ 6,597,314	\$ 551,264	\$ 1,163,307	\$ 7,792,343	\$ 124,983,975
Breakage	2,214,192	33,774	9,042	6,231	9,877	121,205	11,224	26,368	145,701	2,577,614
Total Takeout and Breakage	\$ 107,942,755	\$ 1,710,916	\$ 509,137	\$ 378,191	\$ 611,863	\$ 6,718,520	\$ 562,488	\$ 1,189,675	\$ 7,938,043	\$ 127,561,589
State Tax on Handle	\$ 5,994,907	\$ 104,445	\$ 23,834	\$ 21,434	\$ 37,594	\$ 402,229	\$ 37,017	\$ 78,563	\$ 445,434	\$ 7,145,458
State Regulatory Fee	3,280,367	49,779	14,402	11,229	19,534	199,013	16,950	35,009	232,950	3,859,233
State Tax on Breakage	759,461	14,903	4,023	2,720	4,689	48,885	4,871	10,934	58,215	908,700
Total Tax and Regulatory Fee	\$ 10,034,735	\$ 169,127	\$ 42,258	\$ 35,383	\$ 61,818	\$ 650,127	\$ 58,838	\$ 124,506	\$ 736,598	\$ 11,913,390
Racetrack Commission	\$ 93,440,879	\$ 1,480,417	\$ 442,895	\$ 327,024	\$ 519,313	\$ 5,787,968	\$ 474,582	\$ 1,001,812	\$ 6,867,338	\$ 110,342,229
Racetrack Breakage	1,454,731	18,872	5,019	3,511	5,187	72,320	6,354	15,434	87,486	1,668,914
Total to Racetrack	\$ 94,895,610	\$ 1,499,289	\$ 447,915	\$ 330,535	\$ 524,500	\$ 5,860,288	\$ 480,936	\$ 1,017,246	\$ 6,954,824	\$ 112,011,143
Horse Breeders Fund Share	\$ 3,012,410	\$ 42,500	\$ 18,964	\$ 12,273	\$ 25,545	\$ 208,105	\$ 22,716	\$ 47,923	\$ 246,620	\$ 3,637,057
Racetrack Payouts	\$ 16,153,806	\$ 354,615	\$ 75,158	\$ 90,728	\$ 107,988	\$ 1,779,206	\$ 117,154	\$ 232,689	\$ 2,163,135	\$ 21,074,480
Paid to Simulcast Senders	-	-	\$ 14,141	\$ 26,592	\$ 22,847	\$ 408,337	\$ 44,393	\$ 44,393	\$ 404,024	\$ 964,726
Paid to NYRA and Finger Lakes	-	-	-	-	-	-	-	-	-	-
Gross Purses Paid	\$ 156,153,080	\$ 15,940,737	\$ 9,021,050	\$ 6,578,298	\$ 9,917,695	\$ 17,542,265	\$ 7,450,751	\$ 6,068,504	\$ 54,711,700	\$ 283,384,080
Minus Pool	\$ 645,495	\$ 2,070	\$ 1,700	\$ 462	\$ (1,135)	\$ 17,458	\$ 1,564	\$ 34,826	\$ 247,316	\$ 949,756
Uncashed Tickets	\$ 1,105,938	\$ 38,354	\$ 13,007	\$ 18,827	\$ 28,222	\$ 86,713	\$ 28,936	\$ 29,212	\$ 218,295	\$ 1,567,504
State Admission Taxes	\$ 338,097	-	-	-	-	\$ 39	-	-	-	\$ 338,136

Note: Handle includes on-track live racing and simulcast imports of all racing.

**NYS Regional Off-Track Betting Corporations
2024 Distribution of Revenues**

	Capital	Catskill	Nassau	Suffolk	Western	All Regions
Pari-Mutuel Revenue:						
Statutory Take-Out	\$ 20,226,111	\$ 1,709,936	\$ 17,790,696	\$ 9,620,038	\$ 8,908,930	\$ 58,255,711
Breakage	407,175	29,686	322,947	166,303	120,651	1,046,762
Minus Pools	(24,592)	(918)	(108,054)	(3,244)	(9,363)	(146,171)
Missed Pools	-	-	-	-	-	-
Derived from Section 532.3.b.(iv) & 532.7	356,495	60,329	600,651	261,775	385,841	1,665,090
Total Pari-Mutuel Revenue	\$ 20,965,189	\$ 1,799,032	\$ 18,606,240	\$ 10,044,872	\$ 9,406,059	\$ 60,821,392
Statutory & Simulcast Payments						
New York State (Pari-Mutuel Tax & Breakage)	\$ 739,080	\$ 58,748	\$ 603,136	\$ 383,409	\$ 366,327	\$ 2,150,699
New York State Racing & Wagering Board Regulatory Fee	613,594	50,843	531,613	289,603	255,919	1,741,572
NYS Thoroughbred Development & Breeding Fund	438,117	36,727	410,347	222,047	172,820	1,280,058
Ag. & NYS Breeding & Dev. Fund Breeders' Fund - Harness	188,658	19,026	173,977	90,346	134,366	606,373
In State Thoroughbred Tracks	5,096,144	353,313	4,159,557	2,452,894	1,706,316	13,768,223
Out of State Thoroughbred Tracks	3,231,300	256,697	2,807,066	1,574,163	1,107,462	8,976,688
In State Harness Tracks	1,559,246	60,177	1,047,300	451,700	847,653	3,966,075
Out of State Harness Tracks	199,277	25,065	176,282	95,912	212,680	709,215
Special Events	196,398	29,458	46,883	18,513	157,212	448,464
Total Statutory & Simulcast Payments	\$ 12,261,814	\$ 890,052	\$ 9,956,160	\$ 5,578,586	\$ 4,960,755	\$ 33,647,367
Net Pari-Mutuel Revenue	\$ 8,703,375	\$ 908,980	\$ 8,650,080	\$ 4,466,286	\$ 4,445,304	\$ 27,174,025
Other Revenue						
Admission Income & Tax	\$ 4,153	\$ -	\$ 14,966	\$ 32,847	\$ -	\$ 51,966
Lottery Income	93,303	-	16,541	15,522	103,057	228,423
Concession Income	41,157	-	-	-	19,192	60,349
Derived from Section 509-a(3)	1,000,000	-	120,389	-	-	1,120,389
Transfer from Section 509 Reserve Fund	-	-	-	-	-	-
Interest Income	176,565	-	706,964	171,822	272,331	1,327,681
Enterprise Fund - Net Revenue / (Loss)	(1,176,944)	-	-	38,521,889	13,997,324	51,342,269
Other Income	4,276,856	978,791	34,563,328	3,231,458	2,092,093	45,142,525
Net Revenue from Operations	\$ 13,118,465	\$ 1,887,771	\$ 44,072,267	\$ 46,439,823	\$ 20,929,301	\$ 126,447,627
Operating Expenses						
Branch Expenses	\$ 7,651,002	\$ 389,695	\$ 12,429,679	\$ 5,283,952	\$ 5,621,251	\$ 31,375,579
General & Administrative Expenses	3,242,348	1,575,909	3,557,371	8,366,895	8,708,909	25,451,431
Total Operating Expenses	\$ 10,893,350	\$ 1,965,604	\$ 15,987,050	\$ 13,650,847	\$ 14,330,160	\$ 56,827,011
Section 516 Net Revenues from Operations	\$ 2,225,115	\$ (77,833)	\$ 28,085,218	\$ 32,788,977	\$ 6,599,141	\$ 69,620,616
Less: Section 509-a(ii) Contributions to Capital Acquisition Fund	\$ 532,384			\$ 482,671	426,532	\$ 1,441,587
Section 509 Contributions to Reserve Fund						-
Section 527.6 Obligations						-
Section 516 Net Revenue for Distribution	\$ 1,692,731	\$ (77,833)	\$ 28,085,218	\$ 32,306,306	\$ 6,172,609	\$ 68,179,030

NYS Regional Off-Track Betting Corporations

2024 Summary of Direct and Regional Payments to Tracks

	<u>Capital</u>	<u>Catskill</u>	<u>Nassau</u>	<u>Suffolk</u>	<u>Western</u>	<u>All Regions</u>
<u>New York State Thoroughbred:</u>						
NYRA:						
Aqueduct	\$ 714,951	\$ 44,811	\$ 596,021	\$ 393,325	\$ 108,234	\$ 1,857,342
Belmont	775,254	51,825	602,551	420,494	119,481	1,969,605
Saratoga	998,519	45,931	493,621	297,928	114,689	1,950,688
Total NYRA Direct	<u>\$ 2,488,724</u>	<u>\$ 142,567</u>	<u>\$ 1,692,193</u>	<u>\$ 1,111,747</u>	<u>\$ 342,404</u>	<u>\$ 5,777,635</u>
NYRA Regional	2,103,979	170,461	1,950,874	1,083,448	961,678	6,270,440
Finger Lakes Direct	69,675	3,813	67,863	60,268	69,765	271,384
Finger Lakes Regional	433,766	36,472	448,628	197,431	332,468	1,448,765
Total New York State Thoroughbred	<u>\$ 5,096,144</u>	<u>\$ 353,313</u>	<u>\$ 4,159,558</u>	<u>\$ 2,452,894</u>	<u>\$ 1,706,315</u>	<u>\$ 13,768,224</u>
<u>New York State Harness:</u>						
Batavia Direct	\$ 2,351	\$ 227	\$ 1,361	\$ 695	\$ 46,635	\$ 51,269
Batavia Regional					358,628	358,628
Buffalo Direct	1,653	124	1,245	953	25,691	29,666
Buffalo Regional					296,156	296,156
Monticello Direct	20,568	(35,603)	85,547	33,157	24,414	128,083
Monticello Regional		87,865	446,901	207,784		742,550
Saratoga Direct	203,368	751	7,642	3,339	7,650	222,750
Saratoga Regional	1,008,133					1,008,133
Tioga Direct	722	479	2,991	681	1,248	6,121
Tioga Regional		3,518	22,245	10,840		36,603
Vernon Direct	9,078	100	1,193	421	1,991	12,783
Vernon Regional	292,399	402			64,352	357,153
Yonkers Direct	20,974	(74,575)	261,102	31,541	20,895	259,937
Yonkers Regional	-	76,888	217,072	162,289	-	456,249
Total New York State Harness	<u>\$ 1,559,246</u>	<u>\$ 60,176</u>	<u>\$ 1,047,299</u>	<u>\$ 451,700</u>	<u>\$ 847,660</u>	<u>\$ 3,966,081</u>
Total Payments to New York State Tracks	<u>\$ 6,655,390</u>	<u>\$ 413,489</u>	<u>\$ 5,206,857</u>	<u>\$ 2,904,594</u>	<u>\$ 2,553,975</u>	<u>\$ 17,734,305</u>
Out-of-State Thoroughbred	\$ 3,231,300	\$ 256,697	\$ 2,807,066	\$ 1,569,176	\$ 1,107,456	\$ 8,971,695
Out-of-State Harness	199,277	25,065	176,282	95,912	212,680	709,216
Total Payments to Out-of-State Tracks	<u>\$ 3,430,577</u>	<u>\$ 281,762</u>	<u>\$ 2,983,348</u>	<u>\$ 1,665,088</u>	<u>\$ 1,320,136</u>	<u>\$ 9,680,911</u>
Special Events:						
Kentucky Derby	\$ 101,705	\$ 18,496	\$ 14,500	\$ 3,929	\$ 107,510	\$ 246,140
Preakness Stakes	30,057	5,637	6,101	1,058	29,913	72,766
Breeders Cup	64,636	5,325	26,282	18,513	19,789	134,545
Total Special Events	<u>\$ 196,398</u>	<u>\$ 29,458</u>	<u>\$ 46,883</u>	<u>\$ 23,500</u>	<u>\$ 157,212</u>	<u>\$ 453,451</u>
Total Payments to All Tracks	<u>\$ 10,282,365</u>	<u>\$ 724,709</u>	<u>\$ 8,237,088</u>	<u>\$ 4,593,182</u>	<u>\$ 4,031,323</u>	<u>\$ 27,868,667</u>

NYS Regional Off-Track Betting Corporations Supplemental Information/Definitions

Enterprise Fund: Net revenue or loss from the corporations business enterprise. For Capital OTB the amount relates to the operation of a simulcast television channel. For Western OTB the amount relates to the operation of Batavia Downs Racetrack and Video Gaming Facility. For Nassau OTB & Suffolk OTB the amount relates to the operation of a Video Gaming Facility.

Operating Expenses:

GASB 75: Certain expense include amounts relating to the Government Accounting Standards Board Statement 75 (GASB 75). GASB 75 requires the recognition of Other Post Employment Benefits (OPEB). **GASB 68:** Reporting State and Local Governments for Pensions.

Expense	Capital	Catskill	Nassau	Suffolk	Western	Total
Enterprise Fund	\$ -	\$ -	\$ -	\$ 6,562,469	\$ (4,008,710)	\$ 2,553,759
Branch Expenses	-	-	2,066,109	250,567	(1,718,019)	598,657
General & Administrative	(12,488)	24,943	652,455	2,022,316	-	2,687,226
Total	\$ (12,488)	\$ 24,943	\$ 2,718,564	\$ 8,835,352	\$ (5,726,729)	\$ 5,839,642

Section 516 Net Revenue Available for Distribution: Amounts available after payment of allowable expenses that must be distributed to participating localities on a quarterly basis.

General Notes:

Reference to "section" relates to sections within the New York State Racing, Pari-Mutuel Wagering and Breeding Law.

Distributable Surcharge

In addition to Section 516 Net Revenue, corporations are required to distribute surcharge levied on winning payoffs to participating and other localities on a monthly basis. The following is a summary of the surcharge available for distribution as of **12/31/2024** for each corporation.

	Capital	Catskill	Nassau	Suffolk	Western	Total
Participating Localities	\$ 546,014	\$ 91,954	\$ 924,169	\$ 414,545	\$ 538,969	\$ 2,515,651
Other Localities	187,599	31,625	323,519	152,770	140,068	835,581
Total Surcharge	\$ 733,613	\$ 123,579	\$ 1,247,688	\$ 567,315	\$ 679,037	\$ 3,351,232

The above does not include surcharge retained by the corporation for corporate purposes or the capital acquisition fund.

Participating Localities are local governments within the Off-Track Betting Region that have elected to participate under Section 502 of the Racing, Pari-Mutuel Wagering and Breeding Law. Other Localities are local governments which have racetracks located within their borders and receive a portion of the surcharge.

2024 Nationwide Thoroughbred Purses

State	Gross Purses	No. of Races	Average Purse	Race Days	Starters	Starts	Average Field	Average Starts Per Runner
Kentucky	225,971,756	2,006	\$112,648	213	7,037	17,921	8.9	2.5
New York	179,287,437	2,530	\$70,865	281	5,000	18,716	7.4	3.7
California	148,994,822	2,644	\$56,352	375	4,393	18,589	7.0	4.2
Florida	123,358,500	2,738	\$45,054	286	6,215	21,522	7.9	3.5
Pennsylvania	83,044,758	2,823	\$29,417	332	4,586	20,535	7.3	4.5
Louisiana	74,325,840	2,382	\$31,203	285	4,850	18,937	8.0	3.9
Maryland	61,766,764	1,469	\$42,047	159	3,380	10,915	7.4	3.2
Ohio	60,543,900	2,365	\$25,600	294	3,304	15,255	6.5	4.6
Arkansas	58,241,840	651	\$89,465	67	2,346	6,010	9.2	2.6
West Virginia	42,162,775	2,286	\$18,444	285	3,578	16,644	7.3	4.7
Indiana	32,002,815	2665	\$12,009	115	2,665	7,602	7.8	2.9
Oklahoma	26,824,589	953	\$28,148	108	1,850	6,645	7.0	3.6
New Jersey	25,553,641	548	\$46,631	60	1,803	4,205	7.7	2.3
New Mexico	23,995,465	728	\$32,961	112	1,311	5,487	7.5	4.2

Data provided courtesy of The Jockey Club. This only includes races for pari-mutuel meets. Not all states are presented.

2024 Nationwide Harness Purses

State	Gross Purses Paid	Purse Races	Avg. Purses	Race Cards	Starters	Earnings per Starter	Avg. Won by Trotter	Avg. Won by Pacer
New York	\$110,936,110	9,048	\$12,261	845	5,050	\$21,908	\$22,305	\$21,730
Ohio	\$93,458,352	6,835	\$13,673	459	6,835	\$17,812	\$17,087	\$18,147
Pennsylvania	\$71,568,239	5,511	\$12,986	407	5,377	\$13,310	\$14,776	\$12,427
New Jersey	\$44,184,890	2,128	\$20,764	182	2,128	\$16,413	\$22,007	\$13,720
Indiana	\$34,013,725	2,126	\$15,999	164	2,165	\$15,711	\$18,852	\$13,988
Kentucky	\$32,863,648	1,087	\$30,233	92	1,668	\$19,403	\$21,549	\$17,780
Delaware	\$31,454,996	2,115	\$14,872	158	1,553	\$20,254	\$22,029	\$19,616
Massachusetts	\$18,761,416	1,145	\$16,386	115	913	\$20,549	\$21,942	\$19,904
Maryland	\$11,580,051	1,391	\$8,325	119	1,202	\$9,634	\$10,832	\$9,393
Illinois	\$6,795,540	605	\$11,232	54	878	\$7,740	\$10,341	\$6,789
Minnesota	\$6,340,958	560	\$11,323	54	504	\$12,581	\$16,563	\$11,252
Maine	\$5,830,211	1,018	\$5,727	100	692	\$8,425	\$10,081	\$8,085

Data provided courtesy of the United States Trotting Association. This only includes races for pari-mutuel meets. Not all states are presented.

Office of Equine Medicine

Scott E. Palmer, VMD Equine Medical Director

As New York State's Equine Medical Director, Scott E. Palmer, V.M.D., A.B.V.P., Equine Practice, is responsible for equine health, safety, and welfare at New York racetracks and advises the Gaming Commission on equine medication policies as well as the safety and condition of racetrack facilities and surfaces. He supervises all on-track regulatory veterinarians as well as the New York State Equine Drug Testing Program laboratory. He oversees equine testing procedures, ensures compliance with regulatory veterinary protocols, investigates incidents, and monitors the Gaming Commission's necropsy program.

Dr. Palmer also serves as an Adjunct Professor at Cornell University's College of Veterinary Medicine, where he is responsible for developing and coordinating continuing education programs for veterinarians and trainers related to medication and equine injuries. He coordinates research on equine sports medicine topics and collaborates with faculty on epidemiological studies to analyze equine safety issues. Since his graduation from the University of Pennsylvania School of Veterinary Medicine in 1976, Dr. Palmer has worked as a staff clinician at the New Jersey Equine Clinic, serving as the Hospital Director since 1997. He is a two-time recipient of the New Jersey Equine Practitioners Veterinarian of the Year award, as well as a recipient of the AAEP President's Award in 2009 and the AAEP Distinguished Service Award in 2010.

Dr. Palmer is board certified in equine practice by the American Board of Veterinary Practitioners. He has authored dozens of peer-reviewed publications and is a featured speaker at veterinary conferences worldwide. He is a member of several professional organizations and has held leadership positions in many, including the American Veterinary Medical Association, the American Association of Equine Practitioners, the American Board of Veterinary Practitioners, the New Jersey Veterinary Medical Association, and the New Jersey Association of Equine Practitioners.

Dr. Palmer chaired the New York Task Force on Racehorse Health and Safety, which produced a series of recommendations that dramatically improved equine health and safety in New York State and beyond. Dr. Palmer serves as a Board Member for the NTRA Safety and Integrity Alliance Advisory Board and the Thoroughbred Charities of America. He previously served on the ARCI Special Task Force on Medication and chaired the International Summit on Race Day Medication as well as the Ad-Hoc RMTC Committee on Race Day Security and served two terms as a member of the Grayson-Jockey Club Research Advisory Committee.

Equine Drug Testing

Equine drug testing is mandated by Racing, Pari-Mutuel Wagering and Breeding Law Section 902. Thoroughbred drug testing is managed by the Horseracing Integrity & Welfare Unit (HIWU), the enforcement agency of the Horseracing Integrity and Safety Authority's Anti-Doping and Medication Control (ADMC) Program.

The Equine Drug Testing Program (EDTP) for harness racing in New York State is performed by Morrisville State College under contract with New York State.

When the EDTP detects and confirms the presence of a prohibited substance, the laboratory immediately informs the Division of Horse Racing and Pari-Mutuel Wagering staff and the Commission's General Counsel's office. Division staff will immediately inform the steward or presiding judge at the racetrack where the horse's sample originated, along with other appropriate Commission staff. An investigation into the matter is begun after the presiding judge identifies the horse and its trainer.

The presiding judge matches the sample identifying numbers to the previously locked documentation of collected samples. After identification, investigation into the circumstances, including interviews with involved parties, begins. The trainer is afforded the option of having a residual sample of the original, if available, tested at an approved laboratory of his or her choice at his or her expense. After the investigation is completed and all other information is gathered and studied, the licensee, if appropriate, is assessed a penalty by the presiding judge. The licensee may challenge the penalty through a hearing process. After receipt of the hearing officer's completed report, the Commission renders a decision.

A listing of commonly used medicines in the equine racing world is contained within the applicable rules. Also contained are the number of hours “out” (before race day) that these listed drugs may be administered. The only allowable medication on race day in New York is furosemide. Furosemide is permitted to be administered only to horses properly enrolled in a furosemide medication program.

2024 Pre/Post-Race Drug Summary Report

Race Day Positives	
5-OH flunixin	2
7-OH mitragynine	1
acepromazine	1
altrenogest	2
asimilobine	1
clenbuterol*	1
cobalt	1
dexamethasone	4
flunixin	3
furosemide	1
glaucine	1
guaifenesin	1
HEPS	1
ibuprofen	2
isoflupredone	1
ketoprofen	2
liriodenine	1
medroxyprogesterone	1
medroxyprogesterone acetate	3
meloxicam	1
methocarbamol	9
methylprednisolone	2
mitragynine	1
peimine	3
peiminine	3
ranitidine	1
testosterone*	1
trazodone	1
TOTAL	52

*Double blind

Division of Lottery

The Division of Lottery is responsible for the administration of all traditional lottery games and operation of the New York Lottery. The Lottery's constitutional mission is to raise funds for New York Public Schools.

Traditional Lottery Games

The New York Lottery offers players the chance to participate in various draw and scratch-off games through a network of licensed sales agents. Offerings include nine draw games as well as the introduction of new instant games each year. The wide variety of Lottery games offer different methods of play, ranges of jackpot prizes, and convenience aspects that make playing the games fun, easy, and exciting entertainment.

MULTI-JURISDICTIONAL DRAW GAMES

MEGA MILLIONS is a multi-jurisdictional high-jackpot game in which the New York Lottery participates with 46 other U.S. lottery jurisdictions. Draws are held twice per week, every Tuesday and Friday. Mega Millions is also available by subscription. The largest advertised FY24-25 Mega Millions jackpot was \$1.22 Billion.

POWERBALL is a multi-jurisdictional high jackpot game in which the New York Lottery participates with 47 other U.S. lottery jurisdictions. Draws are held three times per week, every Monday, Wednesday and Saturday. The largest advertised FY24-25 Powerball jackpot was \$1.326 Billion.

CASH4LIFE is a multi-jurisdictional "for life" game in which New York Lottery participates with 9 other U.S. lottery jurisdictions. Draws are held nightly.

NEW YORK DRAW GAMES

LOTTO is a jackpot game. Draws are held twice per week, every Wednesday and Saturday. Lotto is also available by subscription. The largest advertised FY24-25 Lotto jackpot was \$16.3 Million.

PICK 10 is a daily draw game with a chance to win up to \$500,000.

TAKE 5 is a pari-mutuel game drawn twice daily. An add-on Instant Win feature allows players to win instantly.

NUMBERS and WIN 4 are lower top prize New York daily games, drawn twice daily. An add-on Instant Win feature allows players to win instantly.

QUICK DRAW and MONEY DOTS Quick Draw is a social game with draws held every four minutes 23.5 hours a day. Quick Draw has 2 additional features, Extra and Money Dots, that are drawn after Quick Draw winning numbers have been drawn.

SCRATCH-OFF GAMES

Scratch-off games are played by scratching a covering from pre-printed tickets to reveal prizes. There are many themes and price points available with up to 75 games for sale at any given time in FY24-25.

Lottery Sales Agents

The Division's network of nearly 14,000 licensed sales agents bring Lottery games to New Yorkers 18 years of age or older across the State. Sales agents earn 6% commission on Lottery sales.

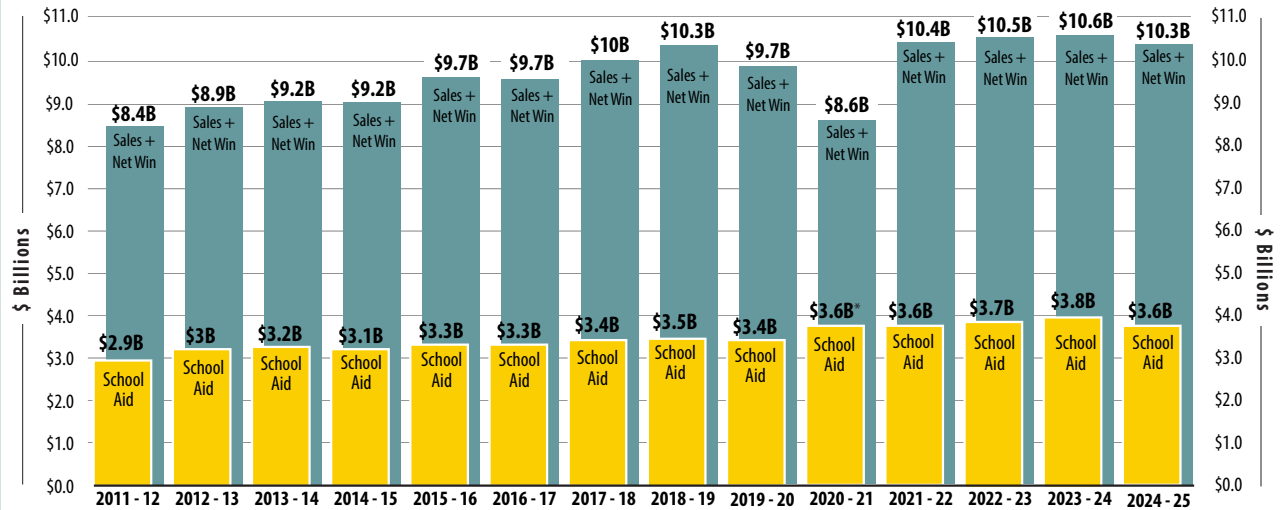


Fiscal Year 2024-2025 Year-End Review



The New York State Gaming Commission Division of Lottery and Video Lottery Gaming operations finished fiscal year 2024-25 with \$10.3 billion in combined sales and net win, and Aid to Education of \$3.6 billion for New York K – 12 public schools.

LEADING THE NATION IN AID TO EDUCATION



* Includes a one-time Lottery Aid Guarantee transfer in the amount of \$692.8 million to offset Covid-19 related revenue decline.

FUNDS RAISED BY GAME/VIDEO LOTTERY FACILITY

Jackpot Games



Total Sales: \$358,368,853
Education Aid: \$145,080,155



Total Sales: \$327,836,044
Education Aid: \$132,719,414



Total Sales: \$110,062,930
Education Aid: \$44,557,296



Total Sales: \$53,574,614
Education Aid: \$27,046,325

Daily Games



Total Sales: \$883,965,859
Education Aid: \$446,256,659



Total Sales: \$947,646,514
Education Aid: \$478,404,865



Total Sales: \$192,650,994
Education Aid: \$97,256,911



Total Sales: \$32,395,144
Education Aid: \$16,354,194



Total Sales: \$565,744,623
Education Aid: \$172,458,605

Scratch-Off Games



Total Sales: \$4,339,794,048
Education Aid: \$937,855,210

Video Gaming Facilities



Net Win: \$89,750,949
Education Aid: \$36,539,115



Net Win: \$607,456,935
Education Aid: \$317,163,446



Net Win: \$123,547,213
Education Aid: \$47,333,249



Net Win: \$76,599,337
Education Aid: \$27,354,907



Net Win: \$300,422,288
Education Aid: \$140,332,286



Net Win: \$284,367,064
Education Aid: \$132,832,621



Net Win: \$86,472,711
Education Aid: \$22,674,687



Net Win: \$692,413,386
Education Aid: \$288,817,228

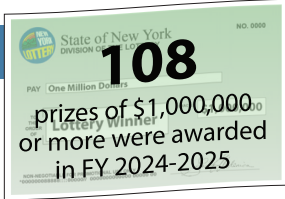


Net Win: \$148,568,517
Education Aid: \$64,058,405



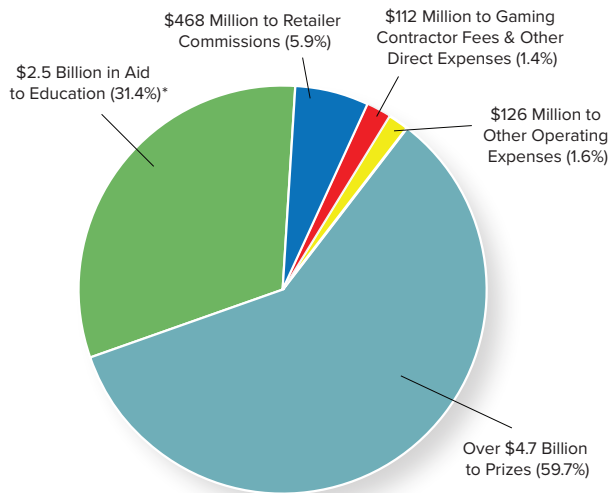
Net Win: \$33,933,411
Education Aid: \$9,395,514

WHERE DO LOTTERY DOLLARS GO?



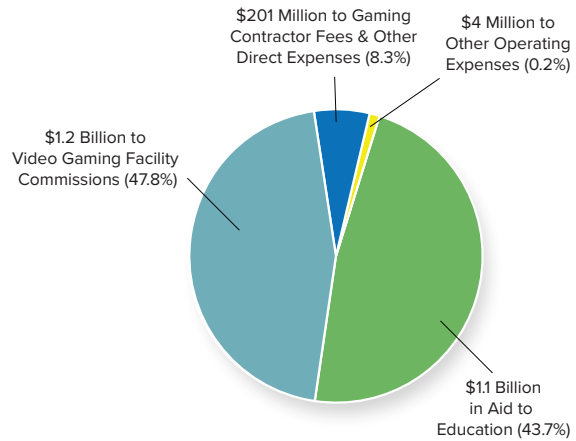
Total New York Lottery Sales & VLT Net Win: \$10.3 Billion - Aid to Education: \$3.6 Billion

Traditional Lottery (FY 2024-2025)
\$7.81 Billion in Sales



Video Lottery Gaming (FY 2024-2025)
\$2.44 Billion in Video Gaming Net Win

Video Gaming Net Win	
Credits Played	\$40.98 Billion
Credits Won	\$38.54 Billion
Net Win	\$2.44 Billion



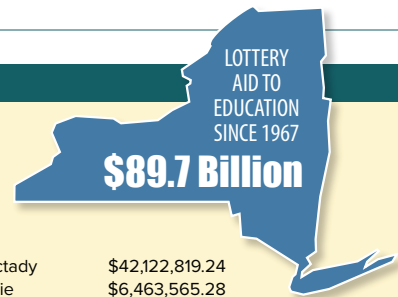
* Includes \$46 million in Fantasy Sports Aid to Education.

LOTTERY AID TO EDUCATION BY COUNTY (FY 2024-2025)

Albany	\$60,687,854.68
Allegany	\$13,723,194.94
Broome	\$51,624,220.34
Cattaraugus	\$25,503,521.38
Cayuga	\$16,179,528.24
Chautauqua	\$37,134,245.92
Chemung	\$21,680,053.76
Chenango	\$15,837,513.40
Clinton	\$20,925,014.02
Columbia	\$5,961,785.64
Cortland	\$11,545,121.14
Delaware	\$7,776,658.35
Dutchess	\$54,202,913.15
Erie	\$223,272,414.81
Essex	\$3,968,238.88
Franklin	\$13,597,565.51
Fulton	\$13,667,273.13
Genesee	\$14,872,765.84
Greene	\$6,804,050.29
Hamilton	\$119,343.81
Herkimer	\$18,293,712.88

Jefferson	\$33,570,151.69
Lewis	\$7,783,091.79
Livingston	\$13,397,657.90
Madison	\$16,803,031.75
Monroe	\$199,870,774.00
Montgomery	\$15,657,685.54
Nassau	\$250,170,564.60
New York City*	\$1,427,185,199.94
Niagara	\$53,108,869.36
Oneida	\$69,730,905.98
Onondaga	\$129,763,289.87
Ontario	\$25,266,757.39
Orange	\$110,650,619.26
Orleans	\$11,717,435.30
Oswego	\$37,698,742.84
Otsego	\$11,361,830.31
Putnam	\$16,632,962.21
Rensselaer	\$35,396,456.02
Rockland	\$53,707,912.07
St. Lawrence	\$30,354,530.19
Saratoga	\$41,988,718.51

Schenectady	\$42,122,819.24
Schoharie	\$6,463,565.28
Schuyler	\$2,934,421.56
Seneca	\$7,140,353.53
Steuben	\$28,098,392.35
Suffolk	\$314,384,515.63
Sullivan	\$15,419,351.94
Tioga	\$14,679,031.46
Tompkins	\$14,004,528.95
Ulster	\$30,828,025.65
Warren	\$10,513,831.42
Washington	\$15,683,563.33
Wayne	\$26,172,879.19
Westchester	\$136,234,133.50
Wyoming	\$7,126,711.07
Yates	\$1,979,692.52



The above amounts are based on the New York State Education Department's Division of Aid to Localities for Education from the State Lottery Fund as required by law. For a complete listing visit nylottery.ny.gov.

Lottery revenue is distributed to local school districts by the same statutory formula used to distribute other state aid to education. It takes into account both a school district's size and its income level; larger, lower-income school districts receive proportionately larger shares of Lottery school funding.

*Includes Bronx, Kings, New York, Queens and Richmond Counties.

Minority- and Women-Owned Businesses

Pursuant to Article 15-A of the Executive Law and Parts 140 through 144 of Title 5 of the New York Codes, Rules and Regulations concerning Minority- and Women-Owned Business Enterprises (MWBE) and Article 3 of the Veterans’ Services Law for Service-Disabled-Veteran-Owned Businesses (SDVOB); the Commission is eager to promote and encourage the enhancing of economic opportunities for MWBE and SDVOB firms. The Commission’s goal for MWBE procurement is 30%, and the goal for SDVOB procurement is 6%. The Commission reached a 31.59% goal for MWBE and a 16.72% goal for SDVOB.

Commission regulations (9 NYCRR § 5311) also require commercial casinos to develop a utilization plan and quarterly reporting while tasking the Commission with monitoring the effectiveness of such plans. The Commission established the Contract Compliance Office to help MWBE’s and SDVOB’s find contract opportunities, as well as assist in setting these goals in our agency contracts. The Office also provides guidance and assistance to the commercial casinos to find opportunities for MWBE’s..

MWBE FY2024-25	TOTAL MWBE'S	TOTAL \$
Gaming Commission	64	\$44,826,263
Commercial Gaming	3	\$656,222.68
TOTAL	67	\$45,482,485.68

SDVOB's FY2024-25	TOTAL MWBE'S	TOTAL \$
Gaming Commission	8	\$8,092,823,70
TOTAL	8	\$8,092,823,70

Bureau of Licensing

New York State requires the majority of operators, agents and employees associated with in-state horse racing; traditional and video lottery gaming; commercial gaming; and sports wagering activities to be licensed. The Commission’s Licensing Bureau reviews every application before a license is issued. By statute, fingerprinting is required of each applicant. Where it is believed that an applicant’s background or licensee’s conduct may warrant a finding that the applicant’s actions would be inconsistent with the public interest or the best interest of New York’s gaming operations, a thorough investigation is conducted before action is taken in the form of a license denial, suspension, or revocation.

2024 Horse Racing and Pari-Mutuel Wagering Licenses Granted

Occupation	Harness	Thoroughbred	Total
APPRENTICE FARRIER		3	3
APPRENTICE JOCKEY		15	15
ASST. TRAINER		118	118
AUTHORIZED AGENT		59	59
CLEAN SERVICE	76	36	112
DRIVER	54		54
EXERCISE RIDER		342	342
FARRIER	15	31	46
FOOD SERVICE	55	41	96
GAP ATTENDANT		1	1
GENERAL SERVICES	260	400	660
GROOM	808	1,275	2,083
GS - EMT	48	63	111
GS - FOOD SERVICE		2	2
GS - JOCKEY ROOM		15	15

Occupation	Harness	Thoroughbred	Total
GS - RACE DEPT.	3	8	11
GS - TOTE	3	19	22
GS - TV CREW	28	61	89
GS- ADMISSIONS		8	8
GS- EQUINE DENTIST	7	5	12
GS- EQUINE THERAPY	1	6	7
GS- HORSE TRANSPORTER	3	25	28
GS- MAINTENANCE	49	87	136
GS- PARKING	10	11	21
GS- SURVEILLANCE	3	2	5
GS- VENDOR: MISC.	25	35	60
GS- VENDOR: PHARM SALES	1	5	6
GS- VET ASST.	5	18	23
GS- VET TECH	2	1	3
JOCKEY		108	108
JOCKEY AGENT		20	20
MUTUEL CLERK	60	281	341
ORIG. OWNER OPEN CLAIM	1		1
OWNER ORIGINAL	290	791	1,081
OWNER RENEWAL	1,090	2,397	3,487
PEACE OFFICER	41	86	127
PRIVATE TRAINER		4	4
PROVISIONAL DRIVER	27		27
Qualifier Driver	5		5
RACING OFFICIAL		45	45
SECURITY	134	121	255
STABLE EMPLOYEE	1	1,016	1,017
TEMP ORIGINAL OWNER			
TOTE EMPLOYEE	387	401	788
TOTE OFFICER	22	22	44
TOTE OTB	4	2	6
TRACK MGT.	56	18	74
TRAINER	143	149	292
VETERINARIAN	21	26	47
DUAL LICENSES	471	201	672
TOTALS	4,209	8,380	12,589

2024 Indian Gaming Certifications Issued

License Type	Oneida	Seneca	Mohawk
Non-Gaming	563	185	0
Gaming	548	394	0
Key Gaming	20	48	0
Non-Key	0	0	118

2024 Commercial Casino Licenses Granted

License Type	Number
Non-Gaming	415
Gaming	404
Key	64

2024 Video Lottery Licenses Issued

License Type	Number
Service/Gaming level	903
Key level	256

2024 Lottery Licenses Issued

License Type	Number
New Retailer	927

2024 Charitable Gaming Licenses Issued

License Type	Number
Suppliers	29
Manufacturers	22

**Commercial Casino Enterprise
(Including Mobile Sports)**

License Type	Number
Non-Gaming	97
Gaming	322
Key	100
Entities (gaming & non-gaming)	83

Indian Gaming Enterprise Certifications

License Type	Number
Key	34
Gaming	181

Video Lottery Enterprise

License Type	Number
Key	44
Gaming, Non-Gaming	307
Entities (Gaming only)	14

Responsible Gaming

The Commission is a founding member of New York’s Responsible Play Partnership (RPP), which also includes the New York State Office of Addiction Services and Supports (OASAS) and the New York Council on Problem Gambling. The goal of the partnership is to address the issues surrounding problem gambling, promote responsible gaming practices, and ensure help is available for those who need it. For gaming venues, this includes undertaking proper outreach measures in addition to ensuring compliance with all rules and regulations. For the Commission, this includes incorporating global responsible gaming best practices into the daily operations of all Divisions and committing to continuous improvement in all fundamental areas, including problem gambling/underage play prevention, voluntary self-exclusion and responsible play/gifting/sales messaging. The Commission is charged with developing and distributing problem gambling/responsible gaming messaging on a regular basis to all New Yorkers.

Self-Exclusion Enhancements

In November, New York State’s all-inclusive Voluntary Self-Exclusion program was enhanced with a HOPELine Opt-In Function, where an individual who self-excludes from gaming opportunities in New York State may opt-in to being contacted by a trained HOPEline operator. The HOPEline is administered by the NYS Office of Addictions Services and Supports (OASAS).

Gaming Employee Responsible Gaming Training

The Commission contributed and assisted in the rollout of the New York Council on Problem Gambling’s comprehensive training to educate those who work in New York State’s gaming industry on best practices to promote responsible gaming. The employee training program identifies the symptoms, evidence and warning signs of problem gambling behavior, and how to interact with individuals who may be in crisis. The training also includes an overview of the applicable statutes and regulations, as well as findings from OASAS research.

Demographic Data

To better inform the statutorily required annual report co-authored by the Gaming Commission and NYS Office of Addiction Services and Supports which details “the impact of mobile sports wagering on problem gamblers in New York, including, to

the extent practicable, an analysis of demographics which are disproportionately impacted by the problem gambling,” the Commission promulgated regulations requiring sports wagering operators to report specific data to the Commission each year, including: Total amount wagered and number of bets placed; Total amount and number of bets won; Total amount wagered on each sport; Total number of accounts, including new accounts created and average account balances; and the total number of accounts permanently closed and the number of self-exclusions.

“Small Risk & Big Gamble” Campaign

The Commission’s “Small Risk & Big Gamble” campaign, produced by the New York Lottery’s advertising partner McCann NY, took home three of the four responsible gaming award categories at the North American Association of State and Provincial Lotteries’ (NASPL) 2024 Batchy awards. The Commission’s campaign also won the National Council on Problem Gambling’s annual Gift Responsibly Campaign Award in July.

Language Access

The Request for Statewide Voluntary Self-Exclusion (VSE) vital document was translated into the top 12 languages spoken by New Yorkers who don’t speak English as their primary language.

Rulemaking

The Commission’s Office of Counsel provides legal advice to ensure compliance with legal requirements and to reduce exposure to legal risks and liabilities. The Office represents the Commission as legal counsel in governmental and judicial proceedings and advocating and defending its interests in those proceedings. In addition, the Office of Counsel manages the Commission’s rulemaking activities across all Divisions.

Rules adopted in 2024:

SGC #	Name of Rule	ADOPTED at GC Meeting	NYS Register Effective Date
SGC-52-23-00014-P	Lottery prize payments and subscriptions amendments	March 25	April 10
SGC-06-24-00003-P	Pick-five wagering amendments in Thoroughbred racing	May 20	June 5
SGC-06-24-00002-P	Pick-four wagering amendments	May 20	June 5
SGC-06-24-00004-P	Thoroughbred claiming rules amendments	June 24	July 10
SGC-15-24-00011-P	Commission address	June 24	July 10
SGC-25-24-00003-P	Whip use in harness racing	Sept 23	Oct 9

Explanation of 2024 Rulemaking

SGC-52-23-00014-P — Lottery prize payments and subscriptions amendments. The Commission adopted rules to: change the manner in which “for life” prizes are paid to group claims, claims by entities and claims on behalf of minors under the age of 18, to create uniformity across the “for life” games; limit the Lottery subscription program to individuals only; make explicit that a subscription is void if payment for the ticket is rejected for non-sufficient funds; reserve authority to suspend a subscription in the event of suspicious transactions; require prizes of exactly \$600 to be presented directly to the Commission for payment; codify existing practice of allowing a claimant to direct payment to a bank account; allow delivery of a prize by means other than the United States Postal Service; add a reference to the statutory offset for past-due State tax liabilities; and make technical stylistic edits to sections relating to prize payments and subscriptions.

SGC-06-24-00003-P — Pick-five wagering amendments in Thoroughbred racing. The Commission adopted rules to allow each Thoroughbred racetrack the option of offering a consolation payout for pick-five wagers.

SGC-06-24-00002-P — Pick-four wagering amendments. The Commission adopted rules in regard to consolation pools and carryovers in Thoroughbred and harness racing pick-four wagers.

SGC-06-24-00004-P — Thoroughbred claiming rules amendments. The Commission adopted rules to: allow claims by claimants who have raced on a circuit within 120 days; allow 30 additional days for holders of a certificate of eligibility to claim, when the owner has lost an opportunity to claim within the first 30 days of a race meeting; reduce the waiting period to run a claimed horse in the same value class; and extend the prohibition to run a claimed horse outside of New York.

SGC-15-24-00011-P — Commission address. The Commission adopted a consensus rulemaking to update the agency address in various rules.

SGC-25-24-00003-P — Whip use in harness racing. The Commission adopted amended rules governing the use of whips in harness racing, including kick violations and amended penalty structures.