



December 31, 2025

The Honorable Kathleen Hochul
Governor of New York State
NYS State Capital Building
Albany NY 12224

The Honorable Andrea Stewart-Cousins
Temporary President of the Senate
188 State Street, LOB 907
Albany, NY 12247

The Honorable Carl E Heastie
Speaker of the Assembly
LOB 932
Albany, NY 12248

Mr. Brian O'Dwyer, Chair
NYS Gaming Commission
PO Box 7500
Schenectady, NY 12301

Ladies and Gentlemen:

Pursuant to section 1351 at subdivision (3)(i) and *1-b. of the N.Y. Racing, Pari-mutuel Wagering and Breeding Law, Tioga Downs Racetrack LLC ("Tioga") is providing this annual report detailing the established quarterly and annual employment goals of increasing full time employees for each year for the period April 1, 2025 to March 31, 2026 and for the period April 1, 2026 to March 31, 2027. This information supplements our previously submitted and approved plans.

This annual report required is based on the more recent approval and subsequent amendment of the law. The report details the impact on employment levels due to receiving the funds associated with a lower slot machine tax rate .

We are happy to report that we have met or exceeded the overall targets established. Should you have any questions, please do not hesitate to reach out to us.

Sincerely,


Charles Otto
General Manager

CC: Robert Williams, Executive Director NYSGC

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Tioga Downs FY 26-27 Projected FTE

FY 2026-2027 Employment Goals - FTE Maintenance

	FTE Calculations Actual					FTE Target	
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026 est	2026-2027	% Var
Q2	387.8	436.8	482.5	499.9	522.0	523.0	0.2%
Q3	410.6	491.6	491.7	510.0	541.6	543.0	0.3%
Q4	388.2	429.5	442.6	491.6	470.3	471.0	0.1%
Q1	436.9	467.5	479.6	495.0	470.0	472.0	0.4%
FY	405.9	456.4	474.1	499.1	501.0	502.3	0.3%

Tioga Downs has a goal to maintain FTEs, which have gone up in the past years due to a much lower turnover rate, which is a struggle in the hospitality industry, and a successful period of seasonal hiring. Seasonality is a challenge and varies year to year based on racing dates, weather at the golf course, and the availability of the target group for seasonal hires - which is essentially a new pool of applicants each year with a small percentage of returning employees. Casual employment is also centered around the catering business, which varies year to year depending on wedding and party bookings.

The ability of Tioga Downs to increase FTEs is capped when business needs are being met by maintaining current employees because the number of open positions decline as turnover is reduced. Tioga Downs continues to maintain current employee levels due to annual increases and an annual bonus program.

There are no material changes in the plan for use of tax break funds from the previously submitted plans.