



New York State Comptroller  
**THOMAS P. DiNAPOLI**



# Revenue Impact of Commercial Casinos on Upstate Local Governments

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# Introduction

Although commercial "Las Vegas-style" casinos are a relatively new phenomenon in New York, they joined a landscape that already included various forms of legal wagering, such as horse racing, the State Lottery, video lottery terminal (VLT) facilities and tribal casinos. Most of these generate revenue for the State, usually with at least some of this funding earmarked for education. In many cases, the local governments where gaming establishments are located also receive a portion of what the State collects through taxes or compacts.

However, it was not until 2013 that New York State voters approved a constitutional amendment authorizing up to seven commercial casinos.<sup>1</sup> The New York State Gaming Facility Location Board (the "Board") awarded the first four licenses to casinos in "upstate" communities in 2015 and 2016.<sup>2</sup> The Board planned a seven-year period between the awarding of these licenses and the remaining three to "downstate" casinos.<sup>3</sup>

In January of 2023, the Board voted to issue a request for applications for the remaining three "downstate" licenses.<sup>4</sup> As New York prepares to issue three additional commercial casino licenses, we take this opportunity to examine the impact the four existing casinos have had on local government revenues.

In a **2020 report**, the Office of the New York State Comptroller (OSC) compared the casinos' original 2019 projections to actual tax revenue collected.<sup>5</sup> All four casinos fell short of producing the amount of gaming tax revenue originally projected for that year, and as this report will demonstrate, even as of 2022, only one had reached its 2019 projection.

Even so, revenues represented a significant portion of the smaller towns' budgets. OSC audits of two host towns found issues including budgeting challenges associated with gaming revenue and the need for proper, multiyear financial planning.

This report will focus on the local government impact of and lessons learned from the first four casinos, including factors that contributed to local gaming tax revenue falling short of expectations and the pitfalls for local governments that have arisen from the sudden influx (and disruption) of this revenue.

Highlights
<ul style="list-style-type: none"><li>• None of the four casinos awarded licenses in 2015 and 2016 met their 2019 projected gaming tax distributions in 2019, and only one (Tioga Downs) met it by 2022.</li><li>• Although gross gaming revenue was relatively strong in 2022, State policy measures reduced local collections from in-house sports wagering and from slot &amp; electronic table games.</li><li>• Gaming tax distributions to local governments from the four casinos totaled nearly \$176 million for 2017 through 2022.</li><li>• Broome County received the most gaming tax revenue (\$4.0 million), despite not hosting a casino.</li><li>• Gaming taxes had a particularly large effect on the finances of the three smaller host towns, which were able to reduce real property taxes significantly.</li><li>• OSC audits of those towns also highlight issues for all local governments.</li></ul>

## Gross Gaming Revenue (GGR) and Gaming Tax

The Board approved four casinos in 2015 and 2016.<sup>6</sup> (See Figure 1.) Tioga Downs Casino in the Town of Nichols was the last approved, but the first to open its doors to the public (in December 2016), having been operating as a VLT gaming facility and harness racetrack since 2006. Casinos at del Lago (Town of Tyre in Seneca County) and Rivers (City of Schenectady) both began operations shortly after Tioga Downs – January and February of 2017, respectively – and were followed by Resorts World Catskills (Town of Thompson in Sullivan County), which opened one year later in February of 2018.<sup>7</sup>

The New York State Gaming Commission updates casino revenue and tax data on a monthly basis. This data is summarized by State Fiscal Year (SFY). However, because all the host and non-host local governments operate on a calendar year basis, that is how the revenue in this report is presented, unless otherwise noted.<sup>8</sup>

**FIGURE 1**  
**State Approved Casino Locations, 2023**

Casino Name	Location		Casino Approved Date	Casino Opening Date
	Municipality	County		
Rivers Casino and Resort	City of Schenectady	Schenectady	Dec 21, 2015	Feb 6, 2017
del Lago Resort and Casino	Town of Tyre	Seneca	Dec 21, 2015	Jan 31, 2017
Resorts World Catskills Casino	Town of Thompson	Sullivan	Dec 21, 2015	Feb 5, 2018
Tioga Downs Casino	Town of Nichols	Tioga	Aug 30, 2016	Dec 1, 2016

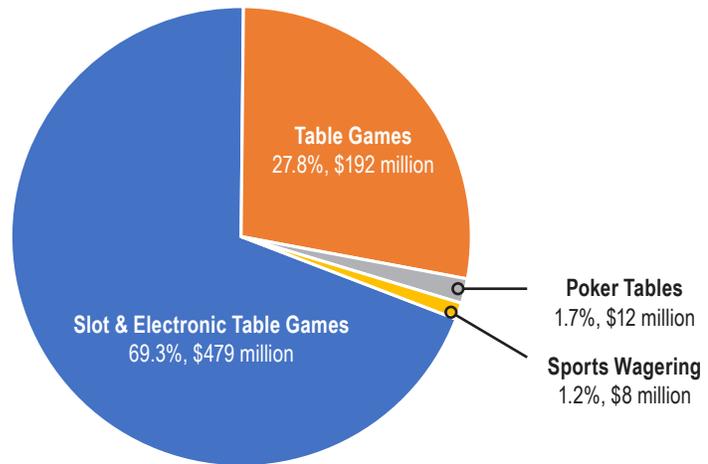
Source: New York State Gaming Commission.

The casinos are taxed by the State based on their gross gaming revenue (GGR), or the total amount remaining after all winning wagers are paid and certain promotional credits deducted, with the State retaining 80 percent of the gaming taxes and distributing the remaining 20 percent to local governments in the region surrounding the casinos. Of the 20 percent local share, “host communities” receive half, or 10 percent of the total, of which 5 percent goes to the host town or city and 5 percent to the host county. Other (non-host) counties in the area each receive a share of the remaining 10 percent based upon their population in relation to the population of the gaming region.<sup>9</sup> For the purpose of this report, the gaming taxes distributed to all of these local governments will be referred to as “local government gaming taxes.”

Figure 2 shows the breakdown of GGR by source for 2022. GGR is taxed at different rates depending on the type of gaming revenue. Table games, poker tables and in-house sports wagering, which together comprised less than one-third of total GGR in 2022, are taxed at a rate of 10 percent at all four casinos. Slot machines and electronic table games (ETG), which together accounted for 69 percent of GGR in 2022 (nearly \$480 million), are taxed at different rates, based on the region in which the casino is located. Between SFY 2017 and SFY 2021, tax rates for “Slot & ETG” (reported as a single category) ranged from a low of 37 percent at Tioga Downs and del Lago to a high of 45 percent at Rivers.<sup>10</sup>

**FIGURE 2**  
**Casino Gross Gaming Revenue (GGR) Sources, 2022**

**Total GGR \$691 Million**



Source: NYS Gaming Commission.

## Rivers Casino and Resort

**Host Municipality/County:** City of Schenectady/Schenectady County

**Opening Day:** February 8, 2017

**Average Daily Slot & ETG machines for 2022:** 1,050

**Slots & ETG tax rate SFY 2017 - SFY 2021:** 45%

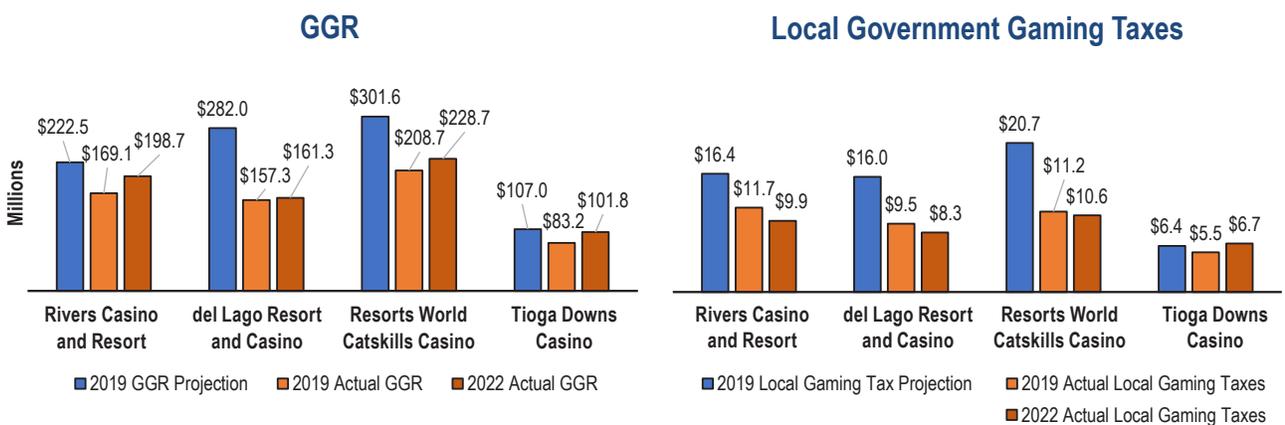
**Slots & ETG tax rate SFY 2022 - SFY 2023:** 30%

Rivers Casino was built on the former American Locomotive Company (ALCO) site, which was used to manufacture railroad locomotives and military hardware throughout its history. This property was one of the oldest “brownfield” properties in the country. The nearest other gaming facility is the VLT-only Saratoga Casino and Hotel, while the closest Las Vegas style casino in the State is Turning Stone Resort and Casino, 90 minutes away.

## Initial Projections vs. Actual Performance

As part of the document describing why it selected each casino, the Board published projected GGR and gaming tax anticipated for 2019 (when all would be expected to be fully operational).<sup>11</sup> None of the four casinos achieved these projections. Three years later, in 2022, even with slightly higher GGRs, none had met their initial GGR projections, and only one – Tioga Downs Casino – had met its local government gaming tax projection. The other three only attained 50 to 60 percent of their initial projections.<sup>12</sup> (See Figure 3.)

**FIGURE 3**  
**Projected vs. Actual Gross Gaming Revenue (GGR) and Local Government Gaming Taxes, by Casino**



Source: NYS Gaming Commission and Gaming Facility Location Board.

### del Lago Resort and Casino

**Host Municipality/County:** Town of Tyre/Seneca County

**Opening Day:** February 1, 2017

**Average Daily Slot & ETG machines for 2022:** 1,686

**Slots & ETG tax rate SFY 2017 - SFY 2021:** 37%

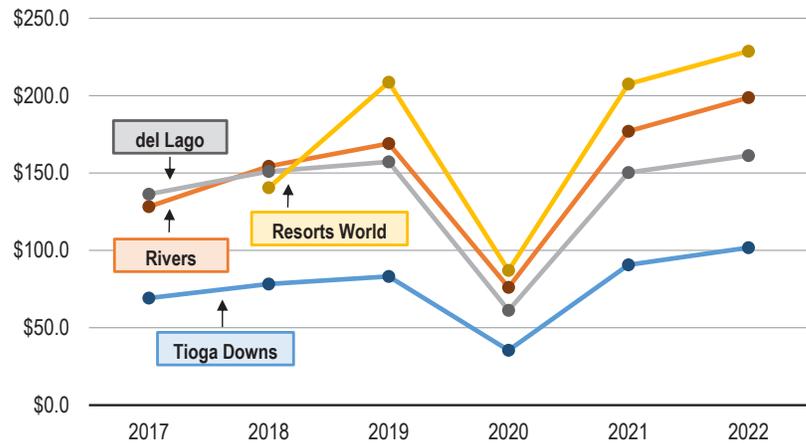
**Slots & ETG tax rate SFY 2022 - SFY 2023:** 30%

The del Lago Casino and Resort faces competition from several other gaming facilities: The Oneida Nation has opened two, brand new Las Vegas style casinos – Yellow Brick Road Casino in Chittenango in 2015 and Point Place Casino in Bridgepoint in 2018 – located west of their long-running Turning Stone Casino in Verona. These two new casinos are located approximately an hour away from del Lago but less than a half-hour from the City of Syracuse.

## COVID-19 Pandemic Shutdowns

The pandemic caused GGR to drop dramatically in 2020. (See Figure 4.) The casinos were completely shut down from mid-March until early September 2020, and even after reopening they were subject to various restrictions, including nightly curfews, capacity limitations, elimination of some table games and closure of a number of slot machines. These restrictions were not fully lifted until June 2021.<sup>13</sup> Despite this, most casinos' GGR returned to roughly pre-pandemic levels by 2021, and by 2022 each casino was exceeding pre-pandemic GGR.

**FIGURE 4**  
**GGR by Casino 2017-2022, in Millions**



Source: NYS Gaming Commission.

### Resorts World Catskills

**Host Municipality/County:** Town of Thompson/Sullivan County

**Opening Day:** February 8, 2018

**Average Daily Slot & ETG machines for 2022:** 1,608

**Slots & ETG tax rate SFY 2017 - SFY 2021:** 39%

**Slots & ETG tax rate SFY 2022 - SFY 2023:** 30%

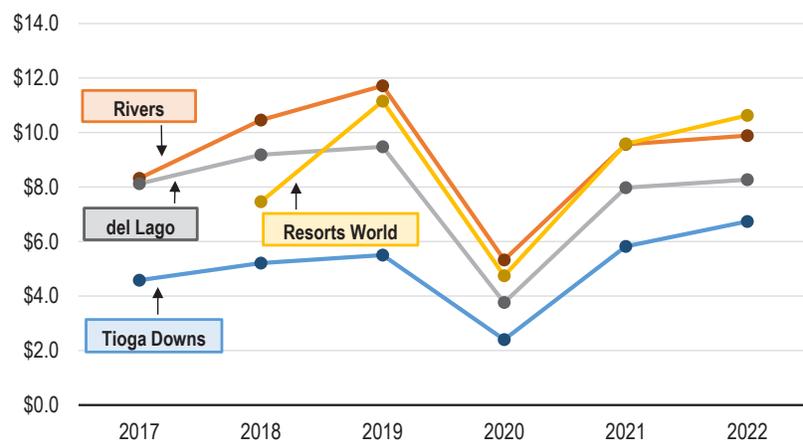
Plans for a casino in the Catskills had been discussed for decades, and the Board received more than twice as many applications for potential casinos in the Catskills/Hudson Valley region than in either of the other two regions. It selected Resorts World Catskills with the stated goal of reviving a once-thriving resort destination area that had experienced a significant downturn. The casino's owners were also affiliated with Monticello Casino & Raceway, which had been the proposed site of some earlier proposals.

## State Policy Changes

However, in most cases, gaming tax revenue did not recover as fully as the GGR on which it is based. (See Figure 5.) In 2021, the State amended the Racing, Pari-Mutuel Wagering and Breeding Law in two ways that reduced local gaming tax collections.<sup>14</sup>

One change allowed casinos to petition the Commission to lower the tax rate they paid to New York State on their Slot & ETG collections to no lower than 30 percent from previous rates as high as 45 percent.<sup>15</sup> As Figure 6 shows, 3 of the 4 casinos were able to lower their rates to 30 percent beginning in SFY 2022. Although Tioga Downs only received a retroactive reduction to 34.5 percent for SFY 2022, a recent bill, passed by both houses of the legislature, would bring its Slot & ETG rate to 30 percent as well, if signed.<sup>16</sup>

**FIGURE 5**  
Local Government Gaming Taxes by Casino 2017-2022, in Millions



Source: NYS Gaming Commission.

The change in Slot & ETG rate enabled the casinos to retain more of their GGR instead of paying it to the State as gaming tax. If rates had not been lowered, casinos would collectively have paid an additional \$41.9 million in total gaming taxes for 2022, with \$8.4 million of that being remitted to local governments.

**FIGURE 6**  
Slots & Electronic Table Games Tax Rates by Casino and State Fiscal Year (SFY)

Casino Name	SFY 2017	SFY 2018	SFY 2019	SFY 2020	SFY 2021	SFY 2022	SFY 2023
del Lago	37%	37%	37%	37%	37%	30%	30%
Resorts World Catskills	NA	39%	39%	39%	39%	30%	30%
Rivers	45%	45%	45%	45%	45%	30%	30%
Tioga Downs	37%	37%	37%	37%	37%	34.5%	37%

Source: New York State Gaming Commission.

Note: Resorts World Catskills was not in operation for SFY 2017.

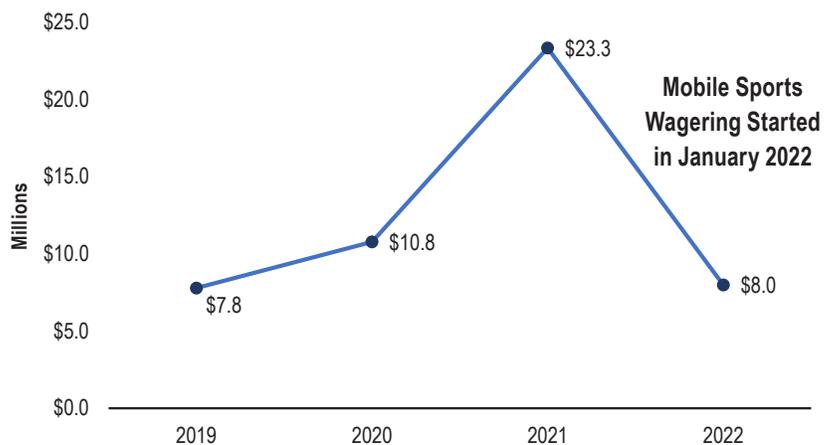
The other change enacted in 2021 authorized mobile sports wagering.<sup>17</sup> Unlike in-house sports wagering, which is taxed at 10 percent and was responsible for over \$23 million in revenue in 2021, mobile sports wagering does not have a local government gaming tax component. This is true even though the actual transaction takes place through computer servers located within the commercial casino facility.<sup>18</sup>

Its implementation undercut in-house sports wagering, reducing GGR from this

source by 66 percent between calendar years 2021 and 2022. (See Figure 7.) The drop meant around \$300,000 less in local government gaming taxes.

**FIGURE 7**

**Total In-House Sports Wagering Revenue, 2019-2022**



Source: NYS Gaming Commission.

Note: Sports wagering began in July 2019.

**Tioga Downs Casino**

**Host Municipality/County:** Town of Nichols/Tioga County

**Opening Day:** December 2, 2016

**Average Daily Slot & ETG machines for 2022:** 895

**Slots & ETG tax rate SFY 2017 - SFY 2021:** 37%

**Slots & ETG tax rate SFY 2022 - SFY 2023:** 34.5% and 37%

Tioga Downs was already in operation as a VLT facility with a racetrack before submitting their application and is now the only combined casino/racetrack facility. Originally, the Gaming Facility Location Board did not choose any casino in the Southern Tier region but ultimately authorized a second round of bidding with Tioga Downs being the only applicant.

## Location, Location, Location

Where a casino is located and other gaming options nearby may also influence a casino's overall performance.

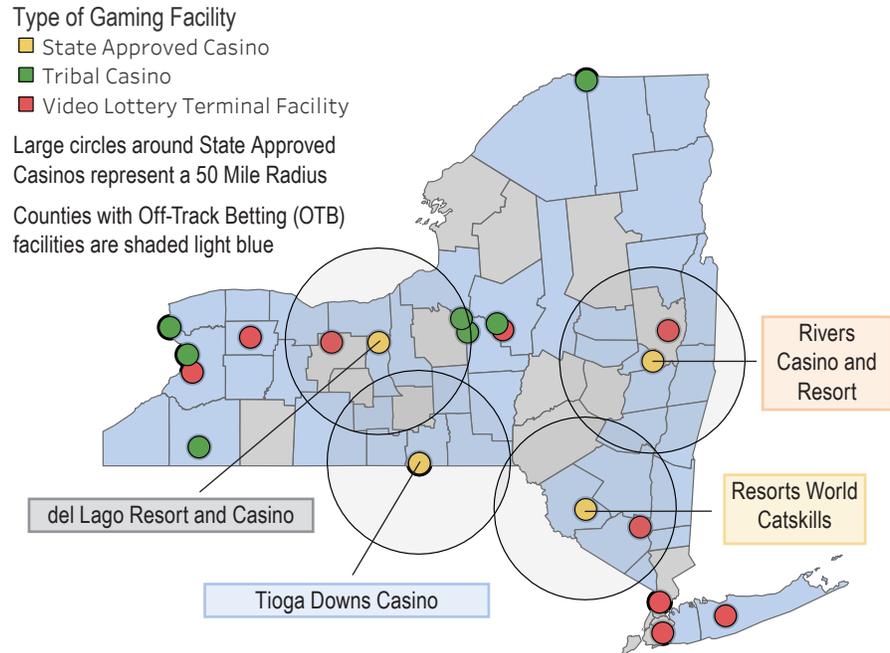
Competition that exists before a casino is sited should be taken into consideration when making projections, but new competition may come from other sources as well. For example, as Figure 8 shows, del Lago Resort and Casino is located within 50 miles of three other gaming facilities: the Finger Lakes Gaming & Racetrack in Farmington, and two Native American casinos – Yellow Brick Road Casino in

Chittenango and Point Place Casino in Bridgeport.

The Finger Lakes Gaming & Racetrack opened in 1962 as a thoroughbred horse racetrack and expanded in 2004 with the addition of VLTs, well before del Lago's approval as a casino. However, Yellow Brick Road opened in June 2015, just months before del Lago was approved, and Point Place opened in March 2018, a little more than a year after del Lago began operations.

In addition to New York State competitors, casinos near borders can be affected by existing or new facilities in neighboring states or even Canada.

**FIGURE 8**  
**Map of Gaming Facilities in New York State**

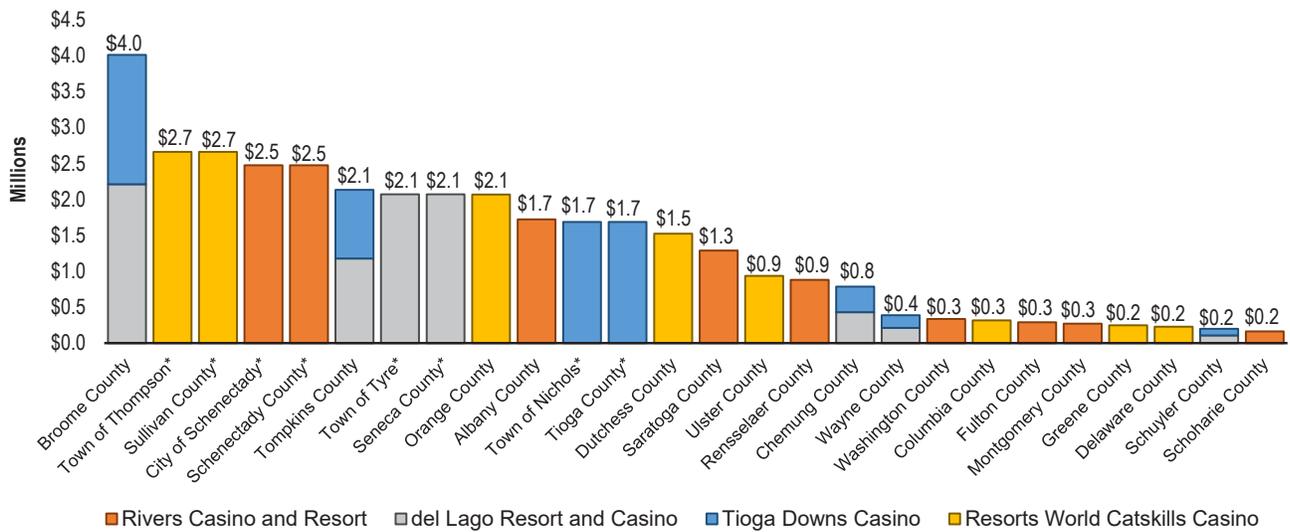


Source: NYS Gaming Commission.

## Local Financial Impact of Casinos

Although the four casinos fell short of original revenue estimates, the revenue they generated was significant for some of the host and non-host local governments. Figure 9 shows the gaming tax revenue received for all affected local governments, including host and non-host communities, for 2022. The Tioga Downs and del Lago casinos are both in the same region and they share the same non-host counties, with Broome County receiving over \$4 million in gaming tax revenue. This is larger than amounts received by any of the individual host communities, though in most cases, the larger distributions go directly to the host communities. (See Appendix for local gaming taxes by municipality for years 2017-2022.)

**FIGURE 9**  
**Local Governments' Gaming Tax Revenue, 2022**



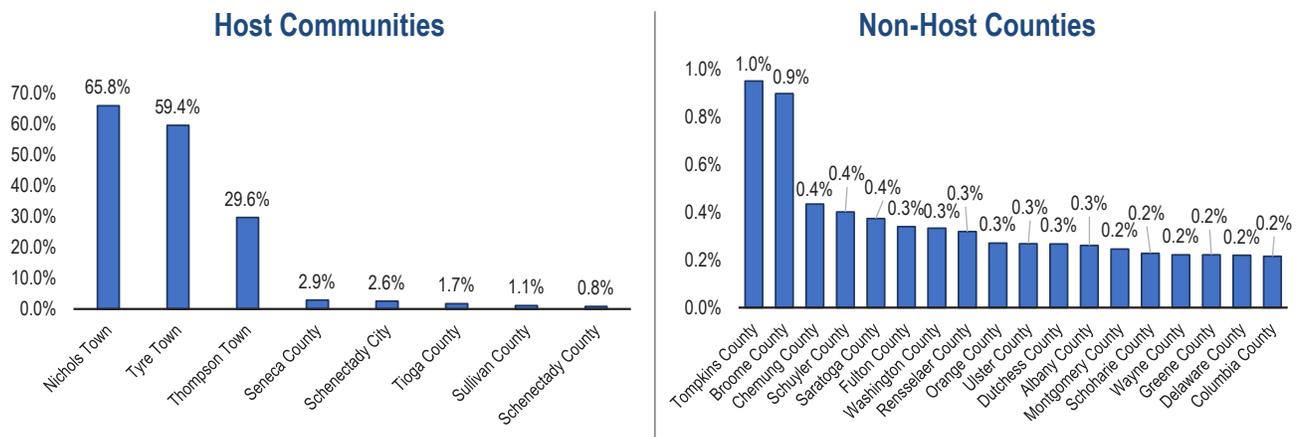
Source: NYS Gaming Commission.

Note: del Lago and Tioga Downs are located in the same region and have the same non-host communities. \* Represents host communities.

The significance of this revenue source to the recipient local government is, of course, also dependent on how much it represents in relation to the locality’s total revenues. Figure 10 shows the percentage of local government gaming taxes received by host and non-host communities relative to their total general revenues for 2021, the most recent year with data available for all the communities.<sup>19</sup>

In some cases, local government gaming taxes represented a significant portion of total revenue for host communities. This was especially true for the three host towns, where they accounted for between 30 and 65 percent of total revenue. In contrast, in the larger City of Schenectady and the host counties, gaming taxes represented between 1 to 3 percent of total revenue, and were even less significant for most non-host counties.

**FIGURE 10**  
**Local Government Gaming Taxes as a Percentage of Total Revenues by Host and Non-Host Community - 2021**

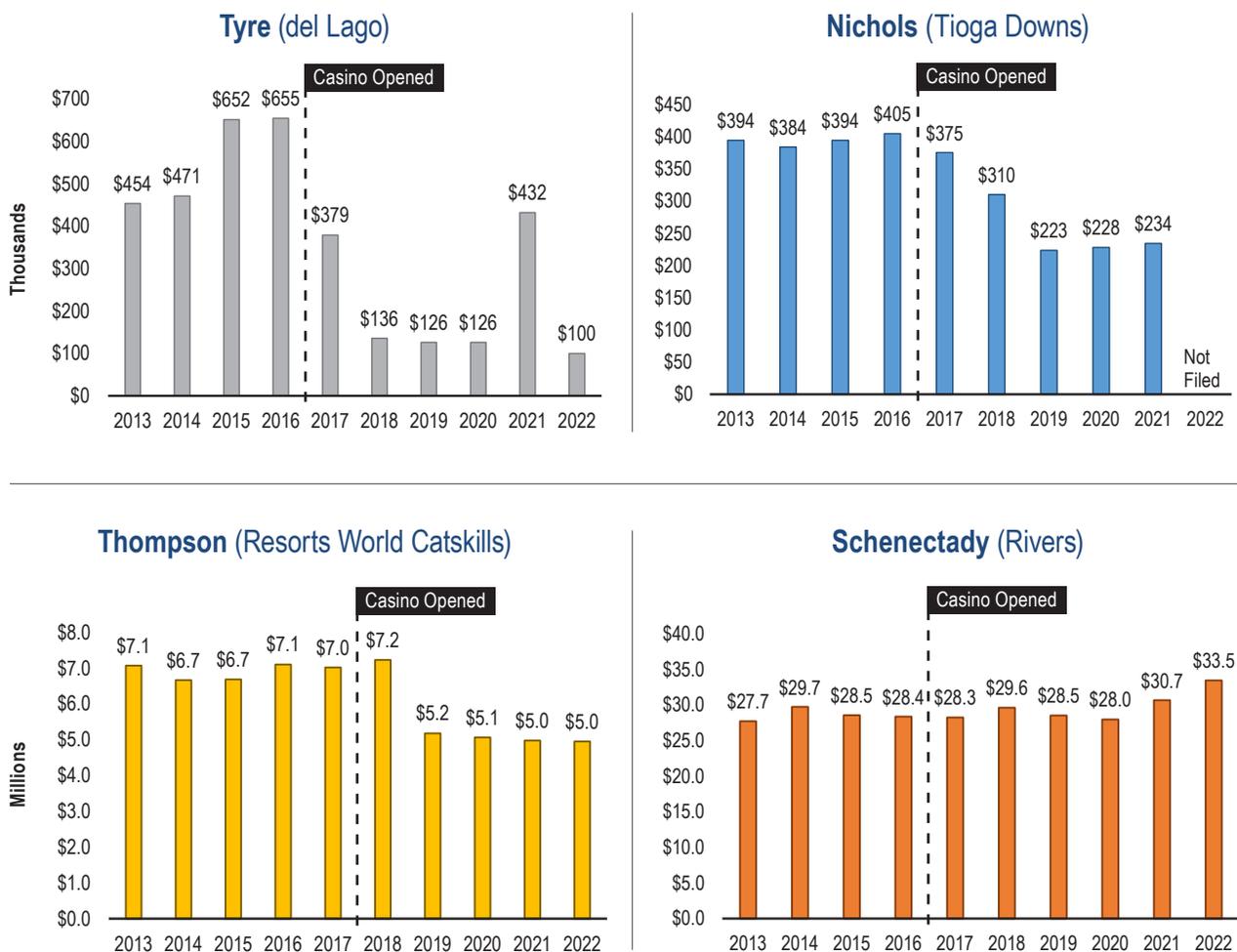


**Source:** NYS Gaming Commission and Office of the New York State Comptroller (OSC).  
**Note:** Total revenues include total General (A) fund revenues and, for towns, Highway Townwide (DA) fund revenues. 2021 is the most recent year with data available for all units.

## Impact on Real Property Taxes

Some host communities, especially where local government gaming taxes represent a large percentage of their total revenues, have been able to reduce their real property taxes. In some examples, the dollar amounts are not large, but the influx of local government gaming taxes have driven large percentage changes in the real property tax levy. (See Figure 11.)

**FIGURE 11**  
**Real Property Taxes by Host Community, 2013-2022**



Source: OSC.

Note: Town of Nichols has not yet filed their 2022 Annual Report.

The Town of Tyre reduced its real property taxes by 42.1 percent from 2016 to 2017 and then by another 64.2 percent from 2017 to 2018. However, in 2021, after del Lago casino was first shut down and then had COVID-19 restrictions in place for much of 2020, the Town overrode their property tax cap to increase real property taxes by 243 percent to previous levels for a year to make up for the gaming tax revenue shortfall. Tyre returned to its pre-pandemic tax levy in 2022 and further reduced its real property tax levy by 87.1 percent in 2023 to \$12,883.<sup>20</sup>

The Town of Nichols—the host community where local government gaming tax revenue represents the greatest percentage of total revenue (65.8 percent) – reduced its real property taxes by 17.3 percent between 2017 and 2018 and another 28 percent between 2018 and 2019. The Town of Thompson did not increase property taxes in 2021, and Nichols only increased property taxes modestly.

It is more difficult to assess the impact of local gaming revenue on the City of Schenectady's property taxes, as it represents a much smaller percentage of the City's total budget.



## Lessons Learned from Audits

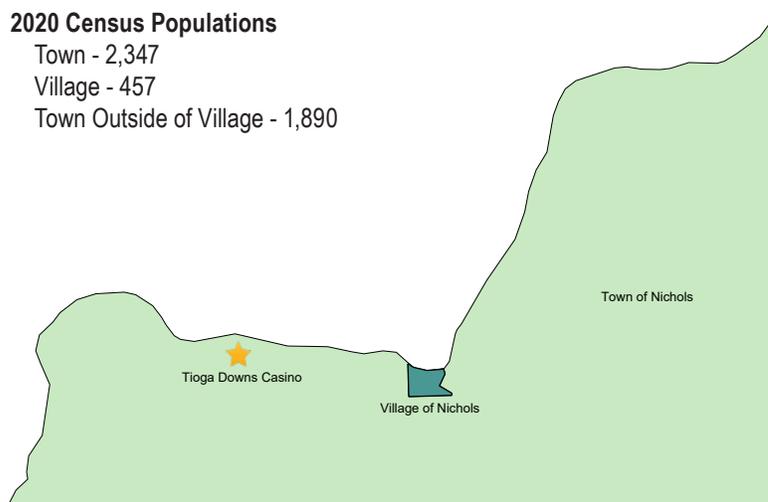
OSC conducted audits of two of the three host towns – Nichols and Tyre – soon after the casinos opened, with a second audit on Nichols in 2023. Although some of the findings from these audits are most relevant to smaller municipalities, they point to concerns about which all actual and potential host communities should be aware.

Local officials should strive to be realistic and reasonable – neither overly optimistic nor too conservative – about potential gaming revenue when developing budgets. The 2018 OSC audit of the Town of Nichols found that officials did not budget for this revenue because they did not believe in the reliability of the local government gaming taxes. As a result, Town officials amassed large surpluses without a plan for how the surpluses would be used.<sup>21</sup>

Another concern related to casino revenue and towns is the proper use of these funds within a town that has a village.<sup>22</sup> The most recent Town of Nichols audit, released in 2023, reported that officials did not properly consider casino revenues when levying taxes. As a result, Town and Village residents were not treated equitably.<sup>23</sup> (See Figure 12 for a map of the Town and Village of Nichols.)

Lastly, these audits highlighted the need for proper planning and policies in order to use the funds most wisely, including setting aside appropriate amounts for future purposes. In 2019, OSC found that the Town of Tyre lacked both multiyear financial planning and a formal reserve policy.<sup>24</sup> It had received substantial local government gaming tax revenue which, according to the audit, “more than tripled the Town’s annual budget.” The audit noted that planning was crucial to ensuring that the new funds – some of which were already being set aside in a capital reserve – would be used appropriately.

**FIGURE 12**  
**Map of Town and Village of Nichols**



# Conclusion and Looking Forward

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As New York State approaches the issuance of the downstate casino licenses, it is an appropriate time to look back at the upstate casinos that were approved in 2015 and 2016. While the casinos have failed to meet their original GGR and tax projections, they have provided nearly \$176 million in local government gaming taxes from 2017 to 2022. This funding boosted many local governments' revenues, with the significance of this source varying substantially depending on the amount a municipality received and the size of its total budget. The three smaller host towns, in particular, were able to use their gaming tax revenue to reduce real property taxes.

However, OSC audits revealed that these funds present their own fiscal challenges, of which potential local host communities should be aware. Audit findings noted the importance of properly estimating anticipated revenue, ensuring that the revenue is used for the right purposes, undertaking multiyear financial planning, and establishing or updating reserve fund policies.

Long-term planning and formal reserve policies can also help local governments manage the risk of a disruption of gaming taxes. COVID-19 shutdowns were a temporary and extreme example of such a disruption, but as this report demonstrated, economic factors and State policies can also reduce local revenue unexpectedly.

One potential State policy change that could negatively affect local revenues is a bill that would authorize online interactive gaming.<sup>25</sup> This would give an individual the ability to place an online wager on games that are normally played in-person at a casino, such as slots, blackjack, roulette, poker, etc. This is already legal in the neighboring states of Connecticut, Pennsylvania and New Jersey, and just as mobile sports wagering reduced demand for in-house wagering, this could reduce casino foot traffic. And since, in its current form, the bill does not have a local government gaming tax component on this activity, any such effect would likely reduce local gaming taxes, even if it increased overall gaming revenue for the casinos and overall taxes collected by the State.

Market saturation is also a potential issue. As has been seen with del Lago, new neighboring tribal casinos are also a possibility. Also, border states such as New Jersey and Connecticut could introduce new facilities or mobile offerings that could detract from anticipated demand.

A casino closure, or even significant downsizing, for whatever reason, can affect local finances. Although none of the four commercial casinos discussed above are reporting difficulties, Vernon Downs Casino & Hotel, a VLT and racetrack facility in Oneida County, recently announced its intention to close as of December 31, 2023, citing economic reasons.<sup>26</sup> However, a bill that has passed both houses of the Legislature would provide additional support if the casino remains open and maintains a certain level of staffing.<sup>27</sup>

In addition to fiscal challenges, casinos are part of a proliferation of wagering opportunities that has its own negative outcomes, including but not limited to problem gambling. The State's Office of Addiction Services and Supports recognizes this as a type of addiction, potentially affecting around 5 percent of New Yorkers.<sup>28</sup> OSC's 2020 report, *A Question of Balance: Gaming Revenues and Problem Gambling in New York State* discusses some of these issues in more detail, and OSC will continue to monitor implementation of gaming and its impacts.<sup>29</sup>

Although most of the communities that are being considered for the three downstate casinos are much larger than the three upstate host towns, they could benefit from considering these points when undertaking their own financial planning. Local gaming revenue is not always a "sure bet." Careful financial planning is crucial to minimize risk while benefiting from this revenue stream.

# Appendix

## Local Government Gaming Tax Revenues 2017-2022, in Millions

Local Government	Type	Casino	2017	2018	2019	2020	2021	2022	Total
Town of Nichols	Host	Tioga Downs Casino	\$1.1	\$1.3	\$1.4	\$0.6	\$1.5	\$1.7	\$7.6
Tioga County	Host	Tioga Downs Casino	\$1.1	\$1.3	\$1.4	\$0.6	\$1.5	\$1.7	\$7.6
Broome County	Non-host	Tioga Downs Casino	\$1.2	\$1.4	\$1.5	\$0.6	\$1.6	\$1.8	\$8.1
Chemung County	Non-host	Tioga Downs Casino	\$0.3	\$0.3	\$0.3	\$0.1	\$0.3	\$0.4	\$1.7
Schuyler County	Non-host	Tioga Downs Casino	\$0.1	\$0.1	\$0.1	\$0.0	\$0.1	\$0.1	\$0.4
Tompkins County	Non-host	Tioga Downs Casino	\$0.6	\$0.7	\$0.7	\$0.3	\$0.8	\$1.0	\$4.2
Wayne County	Non-host	Tioga Downs Casino	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.8
Town of Tyre	Host	del Lago Resort and Casino	\$2.0	\$2.3	\$2.4	\$0.9	\$2.0	\$2.1	\$11.7
Seneca County	Host	del Lago Resort and Casino	\$2.0	\$2.3	\$2.4	\$0.9	\$2.0	\$2.1	\$11.7
Broome County	Non-host	del Lago Resort and Casino	\$2.2	\$2.5	\$2.5	\$1.0	\$2.1	\$2.2	\$12.5
Chemung County	Non-host	del Lago Resort and Casino	\$0.5	\$0.5	\$0.5	\$0.2	\$0.4	\$0.4	\$2.6
Schuyler County	Non-host	del Lago Resort and Casino	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.6
Tompkins County	Non-host	del Lago Resort and Casino	\$1.1	\$1.2	\$1.3	\$0.5	\$1.1	\$1.2	\$6.4
Wayne County	Non-host	del Lago Resort and Casino	\$0.2	\$0.2	\$0.3	\$0.1	\$0.2	\$0.2	\$1.2
Town of Thompson	Host	Resorts World Catskills Casino		\$1.9	\$2.8	\$1.2	\$2.4	\$2.7	\$10.9
Sullivan County	Host	Resorts World Catskills Casino		\$1.9	\$2.8	\$1.2	\$2.4	\$2.7	\$10.9
Columbia County	Non-host	Resorts World Catskills Casino		\$0.2	\$0.3	\$0.1	\$0.3	\$0.3	\$1.3
Delaware County	Non-host	Resorts World Catskills Casino		\$0.2	\$0.3	\$0.1	\$0.2	\$0.2	\$1.0
Dutchess County	Non-host	Resorts World Catskills Casino		\$1.1	\$1.6	\$0.7	\$1.4	\$1.5	\$6.3
Greene County	Non-host	Resorts World Catskills Casino		\$0.2	\$0.3	\$0.1	\$0.2	\$0.2	\$1.0
Orange County	Non-host	Resorts World Catskills Casino		\$1.4	\$2.1	\$0.9	\$1.8	\$2.1	\$8.2
Ulster County	Non-host	Resorts World Catskills Casino		\$0.7	\$1.0	\$0.4	\$0.9	\$0.9	\$3.9
City of Schenectady	Host	Rivers Casino and Resort	\$2.1	\$2.6	\$2.9	\$1.3	\$2.4	\$2.5	\$13.8
Schenectady County	Host	Rivers Casino and Resort	\$2.1	\$2.6	\$2.9	\$1.3	\$2.4	\$2.5	\$13.8
Albany County	Non-host	Rivers Casino and Resort	\$1.4	\$1.8	\$2.0	\$0.9	\$1.7	\$1.7	\$9.5
Fulton County	Non-host	Rivers Casino and Resort	\$0.3	\$0.3	\$0.4	\$0.2	\$0.3	\$0.3	\$1.7
Montgomery County	Non-host	Rivers Casino and Resort	\$0.2	\$0.3	\$0.3	\$0.2	\$0.3	\$0.3	\$1.6
Rensselaer County	Non-host	Rivers Casino and Resort	\$0.7	\$0.9	\$1.1	\$0.5	\$0.9	\$0.9	\$5.0
Saratoga County	Non-host	Rivers Casino and Resort	\$1.0	\$1.3	\$1.5	\$0.7	\$1.2	\$1.3	\$6.9
Schoharie County	Non-host	Rivers Casino and Resort	\$0.2	\$0.2	\$0.2	\$0.1	\$0.2	\$0.2	\$1.0
Washington County	Non-host	Rivers Casino and Resort	\$0.3	\$0.4	\$0.4	\$0.2	\$0.3	\$0.3	\$1.9
<b>Total:</b>			<b>\$21.0</b>	<b>\$32.3</b>	<b>\$37.9</b>	<b>\$16.2</b>	<b>\$33.0</b>	<b>\$35.5</b>	<b>\$175.9</b>

# Notes

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- <sup>1</sup> New York Constitution Article 1, Section 9, subsection 1; see also: Laws of 2013, chapter 174, “The Upstate New York Gaming Economic Development Act of 2013.”
- <sup>2</sup> Racing, Pari-Mutuel Wagering and Breeding Law Section 1311.
- <sup>3</sup> Racing, Pari-Mutuel Wagering and Breeding Law Section 1310 divides the state into two development zones. Zone One includes New York City and the counties of Nassau, Putnam, Rockland, Suffolk and Westchester (considered downstate). Zone Two includes all other counties (considered upstate). Section 1312 provided that the four Upstate casinos would be given seven years before licenses would be issued for the three additional downstate casinos.
- <sup>4</sup> Gaming Facilities Location Board, press release, “New York Gaming Facility Location Board Releases Request for Applications for Up to Three Commercial Casinos,” January 3, 2023 at <https://nycasinos.ny.gov/system/files/documents/2023/01/01.03.23.gflbrfarelease.pdf>.
- <sup>5</sup> Office of the New York State Comptroller, *A Question of Balance: Gaming Revenues and Problem Gambling in New York State*, November 2020, available at <https://www.osc.state.ny.us/files/reports/special-topics/pdf/gaming-report.pdf>.
- <sup>6</sup> New York State Gaming Commission, “Commercial Casino Licenses,” <https://www.gaming.ny.gov/gaming/index.php?ID=0> (Accessed on July 19, 2023).
- <sup>7</sup> New York State Gaming Commission, “Annual Report 2021,” [https://www.gaming.ny.gov/pdf/annualReport2021\\_final.pdf](https://www.gaming.ny.gov/pdf/annualReport2021_final.pdf).
- <sup>8</sup> New York State Gaming Commission, “Commercial Gaming Reports,” <https://www.gaming.ny.gov/gaming/index.php?ID=3> (Accessed on April 28, 2023). Years that are displayed with SFY refer to the periods April 1 – March 31 while years without SFY refer to the periods January 1 – December 31.
- <sup>9</sup> Racing, Pari-Mutuel Wagering and Breeding Law Section 1352 and State Finance Law Section 97-NNNN as added by Laws of 2013, chapter 174, Section 10.
- <sup>10</sup> Racing, Pari-Mutuel Wagering and Breeding Law Section 1351.
- <sup>11</sup> Gaming Facilities Location Board, Selection of the New York Gaming Facility Location Board, December 17, 2014 at <https://nycasinos.ny.gov/system/files/documents/2022/09/12.17.14.gflbselection.pdf> and Selection of the New York Gaming Facility Location Board, October 14, 2015 at <https://nycasinos.ny.gov/system/files/documents/2022/09/10.14.15.gflbselection.pdf>.
- <sup>12</sup> Gaming tax projections were for the full amount of gaming tax for each casino. To determine the local government portion of the gaming taxes, 20 percent of the full amount was used. Projections did not include in-house sports wagering.
- <sup>13</sup> Ballotpedia, “Documenting New York’s Path to Recovery from the Coronavirus (COVID-19) Pandemic, 2020-2021,” at [https://ballotpedia.org/Documenting\\_New\\_York%27s\\_path\\_to\\_recovery\\_from\\_the\\_coronavirus\\_\(COVID-19\)\\_pandemic,\\_2020-2021](https://ballotpedia.org/Documenting_New_York%27s_path_to_recovery_from_the_coronavirus_(COVID-19)_pandemic,_2020-2021) (Accessed on July 12, 2023).
- <sup>14</sup> Laws of 2021, chapter 59.
- <sup>15</sup> Laws of 2021, Chapter 59. Racing, Pari-Mutuel Wagering and Breeding Law Section 1351 (1), effective until April 19, 2026.
- <sup>16</sup> A6144A/S4817A, available at: <https://www.nysenate.gov/legislation/bills/2023/A6144/amendment/A>.
- <sup>17</sup> Racing, Pari-Mutuel Wagering and Breeding Law sections 1351 and 1367.

# Notes

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- <sup>18</sup> Racing, Pari-Mutuel Wagering and Breeding Law Section 1367(8).
- <sup>19</sup> Total revenues include total General (A) fund revenues and, in the case of towns, total Highway Town-Wide (DA) fund revenues.
- <sup>20</sup> Town Budget for 2023, Town of Tyre in Seneca County, December 1, 2022 at <https://tyreny.com/wp-content/uploads/2022/12/2023-Adopted-Budget.pdf>.
- <sup>21</sup> OSC, *Town of Nichols – Financial Management (2017M-258)*, March 2, 2018 at <https://www.osc.state.ny.us/local-government/audits/town/2018/03/02/town-nichols-financial-management-2017m-258>.
- <sup>22</sup> OSC Legal Opinion 2006-10 at <https://www.osc.state.ny.us/legal-opinions/opinion-2006-10?redirect=legacy> (accessed on June 21, 2023).
- <sup>23</sup> OSC, *Town of Nichols – Town Supervisor’s Records and Reports (2022M-185)*, March 24, 2023 at <https://www.osc.state.ny.us/local-government/audits/town/2023/03/24/town-nichols-town-supervisors-records-and-reports-2022m-185>. Villages finance and maintain roads within their boundaries. Towns finance and maintain roads for the area outside of the village’s boundaries. If a town receives revenues for the benefit of the entire town, it cannot confer those benefits to only a portion of the town.
- <sup>24</sup> OSC, *Town of Tyre – Long-Term Planning (2019M-61)*, May 29, 2019 at <https://www.osc.state.ny.us/local-government/audits/town/2019/05/29/town-tyre-long-term-planning-2019m-61>.
- <sup>25</sup> Senate Bill, S4856, at <https://www.nysenate.gov/legislation/bills/2023/S4856>.
- <sup>26</sup> New York State Department of Labor, Worker Adjustment and Restructuring Notification (WARN): Mid-State Raceway, Inc. d/b/a Vernon Downs Casino & Hotel, May 11, 2023 at <https://dol.ny.gov/system/files/documents/2023/05/warn-mid-state-raceway-mohawk-valley-2022-0171-5-11-2023.pdf>.
- <sup>27</sup> Bill A6144A/S4817A, which has passed both houses of the Legislature, would allow Vernon Downs to keep an additional vendor fee paid to the facility if it maintains staffing at 70 percent of 2016 levels. (Currently, it must maintain 90 percent to qualify for this additional fee.) The bill would also extend the sunset clause of this vendor fee from March 31, 2023 to March 31, 2027.
- <sup>28</sup> Office of Addiction Services and Supports, *2020 OASAS Problem Gambling Prevalence Survey Summary*, [https://oasas.ny.gov/system/files/documents/2023/01/oasas\\_gambling\\_survey\\_2020.pdf](https://oasas.ny.gov/system/files/documents/2023/01/oasas_gambling_survey_2020.pdf).
- <sup>29</sup> OSC, *A Question of Balance: Gaming Revenues and Problem Gambling in New York State*, November 2020.

# Contacts



New York State Comptroller  
**THOMAS P. DINAPOLI**

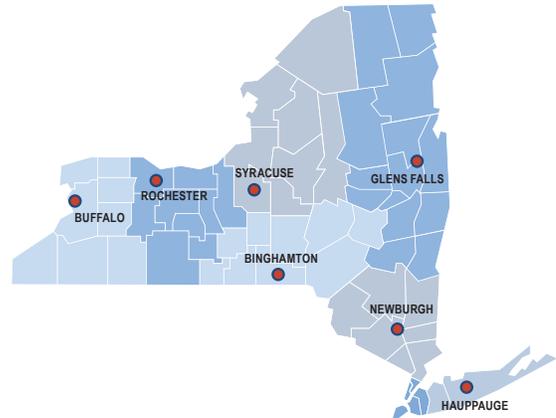
## Division of Local Government and School Accountability

110 State Street, 12th Floor, Albany, NY 12236

Tel: 518.474.4037 • Fax: 518.486.6479

Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)



**Andrea C. Miller**  
Executive Deputy Comptroller

**Executive • 518.474.4037**  
Simonia Brown, Assistant Comptroller  
Randy Partridge, Assistant Comptroller

**Audits, Local Government Services and  
Professional Standards • 518.474.5404**  
(Audits, Technical Assistance, Accounting and Audit Standards)

**Local Government and School Accountability  
Help Line • 866.321.8503 or 518.408.4934**  
(Electronic Filing, Financial Reporting, Justice Courts, Training)

**Division of Legal Services**  
Municipal Law Section • 518.474.5586

**New York State & Local Retirement System  
Retirement Information Services**  
Inquiries on Employee Benefits and Programs  
518.474.7736

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**BINGHAMTON REGIONAL OFFICE**  
Tel 607.721.8306 • Fax 607.721.8313 • Email [Muni-Binghamton@osc.ny.gov](mailto:Muni-Binghamton@osc.ny.gov)  
Counties: Broome, Chemung, Chenango, Cortland, Delaware, Otsego, Schoharie, Tioga, Tompkins

**BUFFALO REGIONAL OFFICE**  
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Counties: Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans, Wyoming

**GLENS FALLS REGIONAL OFFICE**  
Tel 518.793.0057 • Fax 518.793.5797 • Email [Muni-GlensFalls@osc.ny.gov](mailto:Muni-GlensFalls@osc.ny.gov)  
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Counties: Nassau, Suffolk

**NEWBURGH REGIONAL OFFICE**  
Tel 845.567.0858 • Fax 845.567.0080 • Email [Muni-Newburgh@osc.ny.gov](mailto:Muni-Newburgh@osc.ny.gov)  
Counties: Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, Westchester

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Tel 585.454.2460 • Fax 585.454.3545 • Email [Muni-Rochester@osc.ny.gov](mailto:Muni-Rochester@osc.ny.gov)  
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**STATEWIDE AUDIT**  
Tel 607.721.8306 • Fax 607.721.8313 • Email [Muni-Statewide@osc.ny.gov](mailto:Muni-Statewide@osc.ny.gov)

[osc.state.ny.us](http://osc.state.ny.us)



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## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability

110 State Street, 12th floor  
Albany, NY 12236  
Tel: (518) 474-4037  
Fax: (518) 486-6479  
or email us: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)



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